

OVERVIEW OF FINANCIAL ACCOUNTS

Governmental Accounting requires revenue and expenses to be coded and tracked for a variety of reasons. In order to report our Financial Statements to the Chancellor's Office and comply with the Education Codes, Federal and States laws, we tag every revenue, payroll, and expense transaction with a five or six field combination of numbers that are necessary. The numbers are provided by the Chancellor's Office Budget and Accounting Manual.

CHART OF ACCOUNTS PeopleSoft and Workday Numbers

The Chart of Accounts (COA) Excel file is available on the Workday Training Portal, landing page, on the right side of the Training Resource heading. Please use version, as it will be periodically updated, when new items are added.



Training Resources

- [Workday Project Portal \(Home\)](#)
- [All Resources](#)
- [Chart of Accounts](#)

PR Routing-this is the Purchase Requisition approval routing flow

WD COA Summary- this is a summary of the PeopleSoft Account String and Workday Account String

Instructions- this explains how to use Excel's column filter to look up an account
Account String mapped from PeopleSoft to Workday numbers

ACCOUNT STRING

These are codes that are tagged to all financial transactions:

- Fund
- Cost Center
- Project (required for the Bond Capital project fund; optional for other funds)
- Program
- Grant or Designation
- Spend Category

FUND

The Fund is to group funds received and spent from various resources and must comply with Fund Accounting principles:

| FUND | PURPOSE |
|---|--|
| 11 General Fund—Unrestricted | Used to account for resources available for the general district operations and support for educational programs. |
| 12 General Fund—Restricted | Restricted monies are from an external source that requires the monies be used for a specific purpose or purposes. |
| 29 Debt Service | Used only for the accumulation of resources for, and the payment of, other types of general long-term debt principal and interest. |
| 41 Capital Outlay Projects | Used to account for the accumulation and expenditure of monies for the acquisition or construction of significant capital outlay items and scheduled maintenance and special repairs projects. |
| 43 General Obligation Bond | Designated to account for the proceeds from the sale of the bonds under Proposition 39, and the related expenditures related to the acquisition and construction of the projects voted and approved by the local property owners. |
| 51 Bookstore | Receives the proceeds derived from the bookstore operations. All necessary expenses for the bookstore may be paid from generated revenue. |
| 52 Cafeteria | Receives all monies from the sale of food or any other services performed by the cafeteria. Costs incurred from the operation and maintenance of the cafeteria are paid from this fund. |
| 61 Self-Insurance | Used to account for income and expenditures of authorized self-insurance programs. |
| 71 Associated Student Government | These monies are held in trust by the district for its organized student body associations, excluding clubs. |
| 73 Student Center Fee | Accounts for monies collected by the district for the purpose of establishing an annual building and operating fee to finance, construct, enlarge, remodel, refurbish, and operate a student center. |
| 74 Student Financial Aid | Accounts for the deposit and direct payment of government-funded student financial aid. |
| 79 Other Trust Fund | Other Trust Funds are used to account for all other moneys held in a trustee capacity by the college or district. Such funds may be established and maintained in the appropriate country treasury or the governing board may establish a bank account for each trust. |

Fund 81 – Student Clubs Agency Fund

Fund 82 – Scholarships & Loan Agency Fund

SPEND CATEGORIES => LEDGER ACCOUNTS

A Spend Category is a description of expenses. In Workday, the Spend Category represents the detail account number (child) and the Ledger Account represents the parent, where several similar spend categories roll-up to the Ledger Account. You select a Spend Category Name and the system maps it directly to the Ledger Account.

| Spend Category ID | Spend Category Name | Ledger Account | Ledger Account Descrip |
|-------------------|---|----------------|------------------------|
| 1000_SC | Software (<200) | 4500 | Supplies |
| 1001_SC | Supplies - Instructional | 4500 | Supplies |
| 1002_SC | Periodicals & Subscriptions (Non-Library) | 4500 | Supplies |
| 1215_SC | Supplies - Office or Other | 4500 | Supplies |
| 1216_SC | Supplies - Facility/Custodial | 4500 | Supplies |
| 1217_SC | Supplies - IT/Media | 4500 | Supplies |
| 1218_SC | Supplies - Athletic | 4500 | Supplies |
| 1219_SC | Supplies - Health, Safety, Police | 4500 | Supplies |
| 1001_SC | Supplies - Instructional | 4500 | Supplies |
| 1003_SC | Food/Refreshments | 4500 | Supplies |
| 1004_SC | Printing | 4500 | Supplies |
| 1004_SC | Printing | 4500 | Supplies |
| 1033_SC | Copy Machine Usage | 4500 | Supplies |
| 1004_SC | Printing | 4500 | Supplies |

COST CENTERS

Cost Centers represent the business unit group to manage the budget (the Plan) and the spending (the actual cost of payroll and goods/services). MiraCosta is organized by departments, so the Cost Center represents the departments.

The Cost Center is managed by a Budget Manager (Dean, Director, VP, and President) who assigns a **Cost Center Manager** (usually self, but can be assigned to a direct report). There is a Cost Center Hierarchy (CCH) to match the organization management structure. The CCH determines the approval routing for financial transactions (Purchase Requisition and Budget Amendments).

The approval workflow will follow this path per policy and dollar thresholds: Initiator > CC Manager-approver > Dean/Director-approver > VP-approver > President-approver. Generally, the Cost Center Manager is the same person as a Budget Manager and will skip to the next approver.

PROJECTS

Project numbers are required for Fund 43, the General Obligation Bond. Spending is grouped by capital projects, and at the completion of the project, the project is capitalized (Accounting records it as a capital asset, such as a building or a capital equipment) and is depreciated over many years, until the asset value is zero. Fund 41 also uses project numbers, when the spending is for a capital project that will require depreciation.

Project numbers are also required for Fund 71 – Associated Student Government and Fund 81 – Student Clubs. For ASG, the project number will indicate the ASG program where the funding is being spent. For Clubs, the project number will indicate the specific club for which the expense is associated.

For other funds, a project number is optional. Some spending might need to be grouped for later analysis; for those expenses, a manager will need to request a new project number. An example where we assigned a project is the “Achieve the Dream” initiative, where supplies, travel, other related expense were grouped by the project, that enabled us to search on the project that quickly provided cost by fiscal years and for multiple years.

PROGRAM (ACTIVITIES)

Program numbers represent the activity or purpose of the expenditure. The programs are classified as either instructional or administrative and support. Descriptions of the instructional programs/activities are contained in the *Taxonomy of Programs* (TOP) manual.

Programs that are direct costs of classroom instruction are within the 0100 – 4900 range. Cost of instruction include expenses incurred in the credit and noncredit courses approved by the Chancellor’s Office.

Programs that are for administrative and support activities are non-instructional and within the 6000 – 7900 range. Costs in these programs are for non-instructional service to students, faculty, and the community, necessary to achieve the function of the institution.

INSTRUCTIONAL ACTIVITIES

| | |
|------|--|
| 0100 | Agriculture and Natural Resources |
| 0200 | Architecture and Related Technologies |
| 0300 | Environmental Sciences and Technologies |
| 0400 | Biological Sciences |
| 0500 | Business and Management |
| 0600 | Media and Communications |
| 0700 | Information Technology |
| 0800 | Education |
| 0900 | Engineering and Industrial Technologies |
| 1000 | Fine and Applied Arts |
| 1100 | Foreign Language |
| 1200 | Health |
| 1300 | Family and Consumer Sciences |
| 1400 | Law |
| 1500 | Humanities (Letters) |
| 1600 | Library Science |
| 1700 | Mathematics |
| 1800 | Military Studies |
| 1900 | Physical Sciences |
| 2000 | Psychology |
| 2100 | Public and Protective Services |
| 2200 | Social Sciences |
| 3000 | Commercial Services |
| 4900 | Interdisciplinary Studies |
| 5900 | Instructional Staff–Retirees’ Benefits and Retirement Incentives |

ADMINISTRATIVE AND SUPPORT ACTIVITIES

| | |
|------|---|
| 6000 | Instructional Administration and Instructional Governance |
| 6100 | Instructional Support Services |
| 6200 | Admissions and Records |
| 6300 | Student Counseling and Guidance |
| 6400 | Other Student Services |
| 6500 | Operation and Maintenance of Plant |
| 6600 | Planning, Policymaking, and Coordination |
| 6700 | General Institutional Support Services |
| 6800 | Community Services and Economic Development |
| 6900 | Ancillary Services |
| 7000 | Auxiliary Operations |
| 7100 | Physical Property and Related Acquisitions |
| 7200 | Long-Term Debt and Other Financing |
| 7300 | Transfers, Student Aid, and Other Outgo |
| 7900 | Appropriation for Contingencies (for budgetary purposes only) |

DESIGNATION

Designation numbers are used to represent the resources available for the general purpose of the district operations and support of the educational programs. General purpose resources are also known as General Funds-Unrestricted (Fund 11). Several types of Designation numbers are used to group the expenditures:

Fixed Obligations – these expenses are recurring and obligated by contracts, such as employee contracts, service contracts, utilities expenses, and other types of expense that are necessary and/or recurring annually.

Department Operating Funds – these expense are more variable, where the needs of the department change year-to-year. Examples are Temporary staff costs, overtime costs, supplies, travel expense, non-recurring service costs, and as needed equipment costs. Below are some commonly used Designation numbers.

| PS Funding Source | PS Funding Source Name | WD Designation ID | WD Designation Name |
|-------------------|------------------------------|-------------------|---------------------------------------|
| 9211 | Fixed Obligations | 1354_DG | UnRestr Fixed Obligations |
| 9511 | One-year Allocations | 1355_DG | UnRestr One-year Division Allocations |
| 9811 | Dept Operating Funds | 1356_DG | UnRestr Dept Operating Funds |
| 9812 | One-year Funding by Division | 1357_DG | UnRestr Dean/VP Allocation |

One-Year Division Allocations – these allocations are generally one-time funds or project expenses that is allocated at the Division level. Instructional Equipment is budgeted in this Designation to support classroom instructional equipment needs. The budget allocation can vary year to year, depending on general fund resources and the needs of the college.

Dean/VP Allocation – these allocations are for unforeseen or emergency expenses that a department's operating budget cannot cover.

GRANT

Grant numbers are for Federal, State, and Local Grant funds, State Apportionment Categorical program funds, and locally restricted funds. These funds are restricted by laws, regulations, donors, and other outside agencies, and/or internally imposed restrictions. Grants are recorded in Fund 12-General Funds Restricted.

Here are some examples of local restricted funds, where the locally earned revenues are restricted to fund the specific operations/programs.

| PS Funding Source # | PS Funding Source Name | Grant ID | Grant Name | Grant Manager | Related Worktag Fund |
|---------------------|-----------------------------|-----------|---|-------------------|----------------------|
| 2341 | GR AHS Book Rental Program | 190074_GR | LOC Adult High School Book Rental Program | John Makevich | 12_FD |
| 2365 | GR SBDC Program Transfer | 190075_GR | LOC GR SBDC Program Transfer | Sudershan Shaunak | 12_FD |
| 2374 | JPA- ADA Accommodation | 190098_GR | Restr JPA- ADA Accommodation | Charlie Ng | 12_FD |
| 2387 | GR - United Way - San Diego | 190076_GR | LOC United Way - San Diego | Linda Kurokawa | 12_FD |
| 2389 | GR- Out of School Youth Prg | 190077_GR | LOC Out of School Youth Prg | Linda Kurokawa | 12_FD |
| 2412 | GR -SBDC Sponsorship | 190078_GR | LOC SBDC Sponsorship | Sudershan Shaunak | 12_FD |

All reqs will be approved by
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 CC Level 1 (skips, if same name as CC Manager)
 Reqs greater than \$15,0000
 will be approved by CC
 Level 2 (skips, if same name as CC Level 1)

| Extract Cost Centers | | | | | | |
|--|------------------|--|--|--|--|--|
| Cost Center | Cost Center Code | Cost Center Manager | Cost Center Level 1 (Dean/Director) | Cost Center Level 2 (Vice President) | Dean/Director Node | Vice President Node |
| 100_CC Districtwide Rev/Exp | 100_CC | Katie White | Katie White | Timothy Flood Timothy Flood | 1000_CCH Districtwide Rev/Exp (H1) CCH | 1043_CCH Districtwide Rev/Exp (H2) CCH |
| 101_CC VP Office, Instructional Services | 101_CC | Kristina Pescarmona Denee Pescarmona | Kristina Pescarmona Denee Pescarmona | Kristina Pescarmona Denee Pescarmona | 1002_CCH Instructional Services Division (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 103_CC Dean, Letters, Humanities & Communications | 103_CC | Antonio Alarcon | Antonio Alarcon | Kristina Pescarmona Denee Pescarmona | 1004_CCH School of Letters, Humanities & Communications Studies (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 104_CC Contextualized Teaching | 104_CC | Antonio Alarcon | Antonio Alarcon | Kristina Pescarmona Denee Pescarmona | 1004_CCH School of Letters, Humanities & Communications Studies (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 105_CC Transfer Center | 105_CC | Wendy Stewart Wendy Stewart | Wendy Stewart Wendy Stewart | Alketa Wojcik Alketa Wojcik | 1006_CCH Counseling & Student Development (H1) CCH | 1045_CCH Student Services Division (H2) CCH |
| 106_CC Honors Program | 106_CC | Antonio Alarcon | Antonio Alarcon | Kristina Pescarmona Denee Pescarmona | 1004_CCH School of Letters, Humanities & Communications Studies (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 107_CC Writing Center | 107_CC | Anne Fleming Anne Fleming | Michael Fino Jr Mike Fino | Kristina Pescarmona Denee Pescarmona | 1008_CCH School of Math & Sciences (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 108_CC AVP CISO Chief Information Systems Officer | 108_CC | Anthony Maciel | Anthony Maciel | Timothy Flood Timothy Flood | 1010_CCH IS Information Systems (H1) CCH | 1047_CCH Administrative Services Division (H2) CCH |
| 109_CC IS Technology Services | 109_CC | Abdy Afzali Abdy Afzali | Anthony Maciel | Timothy Flood Timothy Flood | 1010_CCH IS Information Systems (H1) CCH | 1047_CCH Administrative Services Division (H2) CCH |
| 110_CC Online Education | 110_CC | James Julius Jim Julius | Michael Fino Jr Mike Fino | Kristina Pescarmona Denee Pescarmona | 1008_CCH School of Math & Sciences (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 111_CC IS Infrastructure & Application Development | 111_CC | Steven Schultz Steve Schultz | Anthony Maciel | Timothy Flood Timothy Flood | 1010_CCH IS Information Systems (H1) CCH | 1047_CCH Administrative Services Division (H2) CCH |
| 112_CC Library Operations | 112_CC | Michelle Ohnstad Michelle Ohnstad | Evgeniya Lindstrom Zhenya Lindstrom | Kristina Pescarmona Denee Pescarmona | 1049_CCH Dean, Instructional Services (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 113_CC Computer Studies & Information Technology | 113_CC | Albert Taccone Al Taccone | Albert Taccone Al Taccone | Kristina Pescarmona Denee Pescarmona | 1012_CCH School of Career Education (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 114_CC Computer Science | 114_CC | Albert Taccone Al Taccone | Albert Taccone Al Taccone | Kristina Pescarmona Denee Pescarmona | 1012_CCH School of Career Education (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 116_CC Dean, Math & Sciences | 116_CC | Michael Fino Jr Mike Fino | Michael Fino Jr Mike Fino | Kristina Pescarmona Denee Pescarmona | 1008_CCH School of Math & Sciences (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 117_CC Letters | 117_CC | Antonio Alarcon | Antonio Alarcon | Kristina Pescarmona Denee Pescarmona | 1004_CCH School of Letters, Humanities & Communications Studies (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 118_CC STEM & Math Learning Centers | 118_CC | Scott Fallstrom | Michael Fino Jr Mike Fino | Kristina Pescarmona Denee Pescarmona | 1008_CCH School of Math & Sciences (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 119_CC Biological Sciences | 119_CC | Janice Bailey Suzie Bailey | Michael Fino Jr Mike Fino | Kristina Pescarmona Denee Pescarmona | 1008_CCH School of Math & Sciences (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 120_CC Biotechnology | 120_CC | Barbara Juncosa | Michael Fino Jr Mike Fino | Kristina Pescarmona Denee Pescarmona | 1008_CCH School of Math & Sciences (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 121_CC Mathematics | 121_CC | Leila Safaralian | Michael Fino Jr Mike Fino | Kristina Pescarmona Denee Pescarmona | 1008_CCH School of Math & Sciences (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 122_CC Physical Sciences | 122_CC | Joe Salamon Joe Salamon | Michael Fino Jr Mike Fino | Kristina Pescarmona Denee Pescarmona | 1008_CCH School of Math & Sciences (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 123_CC Chemistry | 123_CC | Kent McCorkle Kent McCorkle | Michael Fino Jr Mike Fino | Kristina Pescarmona Denee Pescarmona | 1008_CCH School of Math & Sciences (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 124_CC Career Studies | 124_CC | Donna Davis Donna Davis | Benjamin Gamboa | Kristina Pescarmona Denee Pescarmona | 1012_CCH School of Career Education (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 125_CC Psychology | 125_CC | Krista Byrd Krista Byrd | Michael Fino Jr Mike Fino | Kristina Pescarmona Denee Pescarmona | 1008_CCH School of Math & Sciences (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 126_CC Sociology | 126_CC | Alicia Lopez | Michael Fino Jr Mike Fino | Kristina Pescarmona Denee Pescarmona | 1008_CCH School of Math & Sciences (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 127_CC Administration of Justice | 127_CC | Albert Taccone Al Taccone | Albert Taccone Al Taccone | Kristina Pescarmona Denee Pescarmona | 1012_CCH School of Career Education (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 128_CC Child Development Education | 128_CC | Albert Taccone Al Taccone | Albert Taccone Al Taccone | Kristina Pescarmona Denee Pescarmona | 1012_CCH School of Career Education (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 129_CC Social Sciences | 129_CC | Lynne Miller Lynne Miller | Michael Fino Jr Mike Fino | Kristina Pescarmona Denee Pescarmona | 1008_CCH School of Math & Sciences (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 130_CC History | 130_CC | Antonio Alarcon | Antonio Alarcon | Kristina Pescarmona Denee Pescarmona | 1004_CCH School of Letters, Humanities & Communications Studies (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |

All reqs will be approved by
 You can assign a reviewer to CC Manager CC Level 1 (skips, if same name as CC Manager) Reqs greater than \$15,0000 will be approved by CC Level 2 (skips, if same name as CC Level 1)

| Extract Cost Centers | | | | | | |
|--|------------------|---------------------------------------|---|--|--|--|
| Cost Center | Cost Center Code | Cost Center Manager | Cost Center Level 1 (Dean/Director) | Cost Center Level 2 (Vice President) | Dean/Director Node | Vice President Node |
| 131_CC Philosophy & Religious Studies | 131_CC | Antonio Alarcon | Antonio Alarcon | Kristina Pescarmona Denee Pescarmona | 1004_CCH School of Letters, Humanities & Communications Studies (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 132_CC Dean, Arts & International Languages | 132_CC | Jonathan Fohrman Jonathan Fohrman | Jonathan Fohrman Jonathan Fohrman | Kristina Pescarmona Denee Pescarmona | 1016_CCH School of Arts & Intl Languages (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 133_CC Art | 133_CC | Jonathan Fohrman Jonathan Fohrman | Jonathan Fohrman Jonathan Fohrman | Kristina Pescarmona Denee Pescarmona | 1016_CCH School of Arts & Intl Languages (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 134_CC Communication Studies | 134_CC | Antonio Alarcon | Antonio Alarcon | Kristina Pescarmona Denee Pescarmona | 1004_CCH School of Letters, Humanities & Communications Studies (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 135_CC Music | 135_CC | Jonathan Fohrman Jonathan Fohrman | Jonathan Fohrman Jonathan Fohrman | Kristina Pescarmona Denee Pescarmona | 1016_CCH School of Arts & Intl Languages (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 136_CC Theatre & Film | 136_CC | Jonathan Fohrman Jonathan Fohrman | Jonathan Fohrman Jonathan Fohrman | Kristina Pescarmona Denee Pescarmona | 1016_CCH School of Arts & Intl Languages (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 137_CC Dance | 137_CC | Jonathan Fohrman Jonathan Fohrman | Jonathan Fohrman Jonathan Fohrman | Kristina Pescarmona Denee Pescarmona | 1016_CCH School of Arts & Intl Languages (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 138_CC International Languages | 138_CC | Jonathan Fohrman Jonathan Fohrman | Jonathan Fohrman Jonathan Fohrman | Kristina Pescarmona Denee Pescarmona | 1016_CCH School of Arts & Intl Languages (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 139_CC Dean, Career Education | 139_CC | Albert Taccone Al Taccone | Albert Taccone Al Taccone | Kristina Pescarmona Denee Pescarmona | 1012_CCH School of Career Education (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 140_CC Kinesiology, Health & Nutrition | 140_CC | Albert Taccone Al Taccone | Albert Taccone Al Taccone | Kristina Pescarmona Denee Pescarmona | 1012_CCH School of Career Education (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 141_CC Horticulture | 141_CC | Albert Taccone Al Taccone | Albert Taccone Al Taccone | Kristina Pescarmona Denee Pescarmona | 1012_CCH School of Career Education (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 142_CC Automotive Technology | 142_CC | Albert Taccone Al Taccone | Albert Taccone Al Taccone | Kristina Pescarmona Denee Pescarmona | 1012_CCH School of Career Education (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 143_CC Design | 143_CC | Albert Taccone Al Taccone | Albert Taccone Al Taccone | Kristina Pescarmona Denee Pescarmona | 1012_CCH School of Career Education (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 144_CC Business Administration | 144_CC | Albert Taccone Al Taccone | Albert Taccone Al Taccone | Kristina Pescarmona Denee Pescarmona | 1012_CCH School of Career Education (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 145_CC Media Arts & Technologies | 145_CC | Albert Taccone Al Taccone | Albert Taccone Al Taccone | Kristina Pescarmona Denee Pescarmona | 1012_CCH School of Career Education (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 146_CC Associate Dean, Nursing and Allied Health | 146_CC | Sandra Comstock Sandy Comstock | Sandra Comstock Sandy Comstock | Kristina Pescarmona Denee Pescarmona | 1012_CCH School of Career Education (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 147_CC Associate Dean, Career Education | 147_CC | Benjamin Gamboa | Benjamin Gamboa | Kristina Pescarmona Denee Pescarmona | 1012_CCH School of Career Education (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 148_CC Child Development Center | 148_CC | Linda Haar Linda Haar | Albert Taccone Al Taccone | Kristina Pescarmona Denee Pescarmona | 1012_CCH School of Career Education (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 149_CC Dean, Continuing & Community Education | 149_CC | John Makevich John Makevich | John Makevich John Makevich | Kristina Pescarmona Denee Pescarmona | 1014_CCH School of Continuing & Community Education (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 150_CC Community Education & Workforce Development | 150_CC | Linda Kurokawa Linda Kurokawa | John Makevich John Makevich | Kristina Pescarmona Denee Pescarmona | 1014_CCH School of Continuing & Community Education (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 151_CC SBDC Small Business Development Center | 151_CC | Sudershan Shaunak Sudershan Shaunak | Albert Taccone Al Taccone | Kristina Pescarmona Denee Pescarmona | 1012_CCH School of Career Education (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 152_CC Noncredit ESL | 152_CC | John Makevich John Makevich | John Makevich John Makevich | Kristina Pescarmona Denee Pescarmona | 1014_CCH School of Continuing & Community Education (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 153_CC Adult High School | 153_CC | John Makevich John Makevich | John Makevich John Makevich | Kristina Pescarmona Denee Pescarmona | 1014_CCH School of Continuing & Community Education (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 154_CC Noncredit: General & Short Term Voc | 154_CC | John Makevich John Makevich | John Makevich John Makevich | Kristina Pescarmona Denee Pescarmona | 1014_CCH School of Continuing & Community Education (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 155_CC VP Office, Student Services | 155_CC | Alketa Wojcik Alketa Wojcik | Alketa Wojcik Alketa Wojcik | Alketa Wojcik Alketa Wojcik | 1018_CCH Student Services Division (H1) CCH | 1045_CCH Student Services Division (H2) CCH |
| 156_CC Athletics & Intramurals | 156_CC | Patrick Conahan Patrick Conahan | Nicholas Mortaloni Nick Mortaloni | Alketa Wojcik Alketa Wojcik | 1020_CCH Student Affairs (H1) CCH | 1045_CCH Student Services Division (H2) CCH |
| 157_CC Campus Police & Parking | 157_CC | Nicole Yax Nicole Yax | Valencia Warner-Saadat Valencia Warner-Saadat | Timothy Flood Timothy Flood | 1022_CCH Campus Police & Parking (H1) CCH | 1047_CCH Administrative Services Division (H2) CCH |
| 158_CC Dean, Admissions & Student Support | 158_CC | Freddy Ramirez Freddy Ramirez | Freddy Ramirez Freddy Ramirez | Alketa Wojcik Alketa Wojcik | 1024_CCH Admissions & Student Support (H1) CCH | 1045_CCH Student Services Division (H2) CCH |
| 159_CC EOPS | 159_CC | Wendy Stewart Wendy Stewart | Wendy Stewart Wendy Stewart | Alketa Wojcik Alketa Wojcik | 1006_CCH Counseling & Student Development (H1) CCH | 1045_CCH Student Services Division (H2) CCH |
| 160_CC Financial Aid | 160_CC | Michael Dear Mike Dear | Freddy Ramirez Freddy Ramirez | Alketa Wojcik Alketa Wojcik | 1024_CCH Admissions & Student Support (H1) CCH | 1045_CCH Student Services Division (H2) CCH |

All reqs will be approved by
 You can assign a reviewer to CC Manager CC Level 1 (skips, if same name as CC Manager) Reqs greater than \$15,0000 will be approved by CC Level 2 (skips, if same name as CC Level 1)

| Extract Cost Centers | | | | | | |
|---|------------------|---|---|--|--|--|
| Cost Center | Cost Center Code | Cost Center Manager | Cost Center Level 1 (Dean/Director) | Cost Center Level 2 (Vice President) | Dean/Director Node | Vice President Node |
| 161_CC School Relations/ Diversity Recruitment | 161_CC | Jonathan Gomez Jonathan Gomez | Freddy Ramirez Freddy Ramirez | Alketa Wojcik Alketa Wojcik | 1024_CCH Admissions & Student Support (H1) CCH | 1045_CCH Student Services Division (H2) CCH |
| 162_CC Admissions & Records | 162_CC | Kathleen Rodriguez Kathy Rodriguez | Freddy Ramirez Freddy Ramirez | Alketa Wojcik Alketa Wojcik | 1024_CCH Admissions & Student Support (H1) CCH | 1045_CCH Student Services Division (H2) CCH |
| 163_CC International Education | 163_CC | Mia Scavone Mia Scavone | Freddy Ramirez Freddy Ramirez | Alketa Wojcik Alketa Wojcik | 1024_CCH Admissions & Student Support (H1) CCH | 1045_CCH Student Services Division (H2) CCH |
| 164_CC Testing Services | 164_CC | Sinclair Tirona | Freddy Ramirez Freddy Ramirez | Alketa Wojcik Alketa Wojcik | 1024_CCH Admissions & Student Support (H1) CCH | 1045_CCH Student Services Division (H2) CCH |
| 165_CC Veteran's Services | 165_CC | Philip Walcott Philip Walcott | Freddy Ramirez Freddy Ramirez | Alketa Wojcik Alketa Wojcik | 1024_CCH Admissions & Student Support (H1) CCH | 1045_CCH Student Services Division (H2) CCH |
| 166_CC Dean, Counseling & Student Development | 166_CC | Wendy Stewart Wendy Stewart | Wendy Stewart Wendy Stewart | Alketa Wojcik Alketa Wojcik | 1006_CCH Counseling & Student Development (H1) CCH | 1045_CCH Student Services Division (H2) CCH |
| 167_CC Dean, Student Affairs | 167_CC | Nicholas Mortaloni Nick Mortaloni | Nicholas Mortaloni Nick Mortaloni | Alketa Wojcik Alketa Wojcik | 1020_CCH Student Affairs (H1) CCH | 1045_CCH Student Services Division (H2) CCH |
| 168_CC Counseling | 168_CC | Wendy Stewart Wendy Stewart | Wendy Stewart Wendy Stewart | Alketa Wojcik Alketa Wojcik | 1006_CCH Counseling & Student Development (H1) CCH | 1045_CCH Student Services Division (H2) CCH |
| 169_CC DSPS | 169_CC | Wendy Stewart Wendy Stewart | Wendy Stewart Wendy Stewart | Alketa Wojcik Alketa Wojcik | 1006_CCH Counseling & Student Development (H1) CCH | 1045_CCH Student Services Division (H2) CCH |
| 170_CC Service Learning | 170_CC | Wendy Stewart Wendy Stewart | Wendy Stewart Wendy Stewart | Alketa Wojcik Alketa Wojcik | 1006_CCH Counseling & Student Development (H1) CCH | 1045_CCH Student Services Division (H2) CCH |
| 171_CC Health Services | 171_CC | Kimberly Marquardt Kim Marquardt | Nicholas Mortaloni Nick Mortaloni | Alketa Wojcik Alketa Wojcik | 1020_CCH Student Affairs (H1) CCH | 1045_CCH Student Services Division (H2) CCH |
| 172_CC Tutoring and Academic Support | 172_CC | Edward Pohlert | Michael Fino Jr Mike Fino | Kristina Pescarmona Denee Pescarmona | 1008_CCH School of Math & Sciences (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 173_CC Student Life & Leadership | 173_CC | Terrence Shaw | Nicholas Mortaloni Nick Mortaloni | Alketa Wojcik Alketa Wojcik | 1020_CCH Student Affairs (H1) CCH | 1045_CCH Student Services Division (H2) CCH |
| 174_CC Student Services SEC | 174_CC | Chelsea Kott Chelsea Kott | Nicholas Mortaloni Nick Mortaloni | Alketa Wojcik Alketa Wojcik | 1020_CCH Student Affairs (H1) CCH | 1045_CCH Student Services Division (H2) CCH |
| 176_CC President/Superintendent Office | 176_CC | Sunita Cooke Sunita Cooke | Sunita Cooke Sunita Cooke | Sunita Cooke Sunita Cooke | 1026_CCH President/Superintendent Office (H1) CCH | 1046_CCH President/Superintendent Office (H2) CCH |
| 177_CC Board of Trustees | 177_CC | Sunita Cooke Sunita Cooke | Sunita Cooke Sunita Cooke | Sunita Cooke Sunita Cooke | 1026_CCH President/Superintendent Office (H1) CCH | 1046_CCH President/Superintendent Office (H2) CCH |
| 178_CC PIO Public Information Office | 178_CC | Kristen Huyck Kristen Huyck | Kristen Huyck Kristen Huyck | Sunita Cooke Sunita Cooke | 1026_CCH President/Superintendent Office (H1) CCH | 1046_CCH President/Superintendent Office (H2) CCH |
| 179_CC Dean, RPIE Research, Planning & Instit Effectiveness | 179_CC | Christopher Tarman | Christopher Tarman | Sunita Cooke Sunita Cooke | 1026_CCH President/Superintendent Office (H1) CCH | 1046_CCH President/Superintendent Office (H2) CCH |
| 180_CC Classified Senate Office | 180_CC | Carl Banks Carl Banks Jr | Lori Schneider Lori Schneider | Sunita Cooke Sunita Cooke | 1026_CCH President/Superintendent Office (H1) CCH | 1046_CCH President/Superintendent Office (H2) CCH |
| 181_CC Institutional Advancement | 181_CC | Timothy Flood Timothy Flood | Timothy Flood Timothy Flood | Sunita Cooke Sunita Cooke | 1026_CCH President/Superintendent Office (H1) CCH | 1046_CCH President/Superintendent Office (H2) CCH |
| 182_CC Academic Senate Office | 182_CC | Deborah Adler Debby Adler | Luke Lara Luke Lara | Sunita Cooke Sunita Cooke | 1026_CCH President/Superintendent Office (H1) CCH | 1046_CCH President/Superintendent Office (H2) CCH |
| 183_CC Faculty Assembly | 183_CC | Bradley Byrom Bradley Byrom | Bradley Byrom Bradley Byrom | Sunita Cooke Sunita Cooke | 1026_CCH President/Superintendent Office (H1) CCH | 1046_CCH President/Superintendent Office (H2) CCH |
| 184_CC VP Office, Administrative Services | 184_CC | Timothy Flood Timothy Flood | Timothy Flood Timothy Flood | Timothy Flood Timothy Flood | 1028_CCH Administrative Services Division (H1) CCH | 1047_CCH Administrative Services Division (H2) CCH |
| 185_CC Risk Management | 185_CC | Justin Crast | Justin Crast | Charlie Ng | 1030_CCH HR Risk Management (H1) CCH | 1048_CCH HR Human Resources Division (H2) CCH |
| 186_CC Fiscal Services | 186_CC | Katie White | Katie White | Timothy Flood Timothy Flood | 1032_CCH Fiscal Services (H1) CCH | 1047_CCH Administrative Services Division (H2) CCH |
| 187_CC Purchasing | 187_CC | Mina Hernandez | Mina Hernandez | Timothy Flood Timothy Flood | 1034_CCH Purchasing (H1) CCH | 1047_CCH Administrative Services Division (H2) CCH |
| 188_CC HR Human Resources Ops | 188_CC | Hayley Schwartzkopf Hayley Schwartzkopf | Hayley Schwartzkopf Hayley Schwartzkopf | Charlie Ng | 1036_CCH HR Human Resources Ops (H1) CCH | 1048_CCH HR Human Resources Division (H2) CCH |
| 189_CC HR Human Resources District Programs | 189_CC | Hayley Schwartzkopf Hayley Schwartzkopf | Hayley Schwartzkopf Hayley Schwartzkopf | Charlie Ng | 1036_CCH HR Human Resources Ops (H1) CCH | 1048_CCH HR Human Resources Division (H2) CCH |
| 190_CC HR Labor Relations & Title IX | 190_CC | Hayley Schwartzkopf Hayley Schwartzkopf | Hayley Schwartzkopf Hayley Schwartzkopf | Charlie Ng | 1038_CCH HR Labor Relations & Title IX (H1) CCH | 1048_CCH HR Human Resources Division (H2) CCH |

Reqs greater than \$15,0000
will be approved by CC
Level 2 (skips, if same
name as CC Level 1)

All reqs will be approved by
CC Level 1 (skips, if same
name as CC Manager)

You can assign a reviewer
to CC Manager

| Extract Cost Centers | | | | | | |
|---------------------------------------|-------------------------|---------------------------------------|--|---|--|--|
| Cost Center | Cost Center Code | Cost Center Manager | Cost Center Level 1 (Dean/Director) | Cost Center Level 2 (Vice President) | Dean/Director Node | Vice President Node |
| 191_CC VP Office, HR Human Resources | 191_CC | Charlie Ng | Charlie Ng | Charlie Ng | 1040_CCH HR Human Resources Division (H1) CCH | 1048_CCH HR Human Resources Division (H2) CCH |
| 192_CC Cafeteria | 192_CC | Timothy Flood Timothy Flood | Timothy Flood Timothy Flood | Timothy Flood Timothy Flood | 1028_CCH Administrative Services Division (H1) CCH | 1047_CCH Administrative Services Division (H2) CCH |
| 193_CC Bookstore | 193_CC | Timothy Flood Timothy Flood | Timothy Flood Timothy Flood | Timothy Flood Timothy Flood | 1028_CCH Administrative Services Division (H1) CCH | 1047_CCH Administrative Services Division (H2) CCH |
| 194_CC ASG Associated Student Govt. | 194_CC | Chelsea Kott Chelsea Kott | Nicholas Mortaloni Nick Mortaloni | Alketa Wojcik Alketa Wojcik | 1020_CCH Student Affairs (H1) CCH | 1045_CCH Student Services Division (H2) CCH |
| 195_CC Cashiering Services | 195_CC | Kristin Hitchcock | Katie White | Timothy Flood Timothy Flood | 1032_CCH Fiscal Services (H1) CCH | 1047_CCH Administrative Services Division (H2) CCH |
| 196_CC Facilities | 196_CC | Thomas Macias Thomas Macias | Thomas Macias Thomas Macias | Timothy Flood Timothy Flood | 1042_CCH Facilities (H1) CCH | 1047_CCH Administrative Services Division (H2) CCH |
| 197_CC Facilities PM External | 197_CC | David Dunn [C] | Thomas Macias Thomas Macias | Timothy Flood Timothy Flood | 1042_CCH Facilities (H1) CCH | 1047_CCH Administrative Services Division (H2) CCH |
| 198_CC Clearing | 198_CC | Katie White | Katie White | Timothy Flood Timothy Flood | 1032_CCH Fiscal Services (H1) CCH | 1047_CCH Administrative Services Division (H2) CCH |
| 199_CC Student Clubs | 199_CC | Terrence Shaw | Nicholas Mortaloni Nick Mortaloni | Alketa Wojcik Alketa Wojcik | 1020_CCH Student Affairs (H1) CCH | 1045_CCH Student Services Division (H2) CCH |
| 200_CC Student Scholarships and Loans | 200_CC | Rudolph Guzman Rudy Guzman | Rudolph Guzman Rudy Guzman | Alketa Wojcik Alketa Wojcik | 1024_CCH Admissions & Student Support (H1) CCH | 1045_CCH Student Services Division (H2) CCH |
| 201_CC CARE Program | 201_CC | Devon Boone Devon Boone | Nicholas Mortaloni Nick Mortaloni | Alketa Wojcik Alketa Wojcik | 1020_CCH Student Affairs (H1) CCH | 1045_CCH Student Services Division (H2) CCH |
| 202_CC Student Services - CLC | 202_CC | Mitra De Souza Mitra De Souza | Freddy Ramirez Freddy Ramirez | Alketa Wojcik Alketa Wojcik | 1024_CCH Admissions & Student Support (H1) CCH | 1045_CCH Student Services Division (H2) CCH |
| 203_CC First Year Forward | 203_CC | Danielle Smith Elle Smith | Freddy Ramirez Freddy Ramirez | Alketa Wojcik Alketa Wojcik | 1024_CCH Admissions & Student Support (H1) CCH | 1045_CCH Student Services Division (H2) CCH |
| 204_CC Indirect Cost Transfer | 204_CC | Lois Templin Lois Templin | Katie White | Timothy Flood Timothy Flood | 1000_CCH Districtwide Rev/Exp (H1) CCH | 1043_CCH Districtwide Rev/Exp (H2) CCH |
| 205_CC Dean, Instructional Services | 205_CC | Evgeniya Lindstrom Zhenya Lindstrom | Evgeniya Lindstrom Zhenya Lindstrom | Kristina Pescarmona Denee Pescarmona | 1049_CCH Dean, Instructional Services (H1) CCH | 1044_CCH Instructional Services Division (H2) CCH |
| 206_CC Student Equity | 206_CC | Kristina Londy Kristina Londy | Wendy Stewart Wendy Stewart | Alketa Wojcik Alketa Wojcik | 1006_CCH Counseling & Student Development (H1) CCH | 1045_CCH Student Services Division (H2) CCH |
| 207_CC Counseling Operations | 207_CC | Timothy Alves Tim Alves | Wendy Stewart Wendy Stewart | Alketa Wojcik Alketa Wojcik | 1006_CCH Counseling & Student Development (H1) CCH | 1045_CCH Student Services Division (H2) CCH |
| 902_CC Foundation Only | 902_CC | Timothy Flood Timothy Flood | Sunita Cooke Sunita Cooke | | Foundation Cost Centers CCH | |