

GL Company Chart of Accounts

1712

Company 01 Contra Costa County Employees' Retirement Association

Account Type Asset

<u>Account No</u>	<u>Account</u>
1010	CCC TREASURER
1013	MECH BANK - OPERATING
1014	MECH BANK - RET PAYROLL
1015	PETTY CASH
1016	CCFCU SAVINGS ACCOUNT
1018	MECH BANK - EE PAYROLL
1030	INVESTMENT CASH
1035	STIF CASH
1040	SECURITY LENDING
1075	FMV-STIF CASH
1101	PREPAID DEPOSITS
1102	PREPAID INSURANCE
1104	PREPAID PROXY SERVICES
1106	PREPAID SERVICE CONTRACTS
1131	LEASEHOLD IMPROVEMENT
1132	AMORT LEASEHOLD IMPROVEMENT
1133	COMPUTER HARDWARE & SOFTWARE
1134	AMORT COMPUTER HARDWARE & SOFTWARE
1135	OFFICE EQUIP & FURNITURE
1136	AMORT OFFICE EQUIP & FURNITURE
1203	CORPORATE BONDS
1205	FNMA/FHLMC
1208	HIGH YIELD
1210	PASS THRU GNMA/FHLM
1212	PRIVATE PLACEMENT
1219	SUMMARY BONDS
1251	INTERNATIONAL BONDS
1254	INTERNATIONAL GOVERNMENT
1273	FMV-CORPORATE BONDS
1275	FMV-FNMA/FHLMC
1277	FMV-DOMESTIC GOVERNMENT BONDS
1278	FMV-HIGH YIELD
1280	FMV-PASS THRU GNMA/FHLM
1282	FMV-PRIVATE PLACEMENT
1291	FMV-INTERNATIONAL BONDS
1294	FMV-INTERNATIONAL GOVERNMENT
1303	COMMON STOCK INVESTMENT
1308	SUMMARY STOCKS
1351	INTERNATIONAL STOCKS
1352	INTERNATIONAL SUMMARY STOCKS
1373	FMV-COMMON STOCK INVESTMENT
1391	FMV-INTERNATIONAL STOCKS
1403	REAL ESTATE INVESTMENT
1473	FMV-REAL ESTATE INVESTMENT
1501	ALTERNATIVE INVESTMENT
1502	GENERAL PARTNER INTEREST ACCRL

Account Type	Asset
Account No	Account
1567	REAL ASSET INVESTMENT
1577	FMV - REAL ASSET INVESTMENT
1601	DISCOUNT ON PREPAYMENT
1602	CONTRIBUTION RECEIVABLE
1604	CONTRACT RECEIVABLE-PAULSON LIABILITY
1617	DUE FROM OTHER AGENCIES
1618	SUSPENSE RECEIVABLE
1653	RECEIVABLE FOR FOREIGN EXCHANGES
1654	RECEIVABLE FOR INVESTMENTS SOLD
1656	INTEREST RECEIVABLE
1658	RECEIVABLE FOR MARGIN VARIANCE
1659	DIVIDENDS RECEIVABLE
1665	SECURITY LENDING RECEIVABLE
Total for Asset	

Account Type	Liability
Account No	Account
2001	RET P/R GROUP DEDUCTION PAYABLE
2012	RET P/R CANCELLED-STALE DATED CHECKS
2013	RET P/R EFT
2014	RET P/R EFT REJECTS
2015	RET P/R PAYABLE - MECH BANK
2016	RET P/R STATE INCOME TAX WITHHOLDING
2017	RET P/R SUSPENSE ACCOUNT
2018	RET PR FEDERAL INCOME TAX WITHHOLDING
2021	A/P - CANCELLED CHECKS
2022	A/P - OPERATING ACCOUNT
2023	ACCRUED EXPENSES
2027	TERMINATED MEMBERS-FEDERAL INCOME TAX W/H
2028	TERMINATED MEMBERS-STATE INCOME TAX W/H
2029	ACCRUED VACATION LIABILITY
2030	UNEARNED EMPLOYER CONTRIBUTIONS
2031	DNU-BT EAFE TAX RESERVE
2035	OPEB LIABILITY
2036	ACCRUED TERMINATED MEMBERS REFUNDS
2037	UNCLAIMED CONTRIBUTIONS
2039	SUSPENSE PAYABLE FOR INVEST TRANSFERS
2040	SUSPENSE PAYABLE FOR SUBLEDGER
2042	SECURITY LENDING COLLATERAL
2043	CCCERA RE RENTAL PAYABLE
2101	EE PR DEDUCTION PAYABLE
2202	MEMBER COUNTY CONTRIBUTIONS
2203	MEMBER DISTRICT CONTRIBUTIONS
2204	MEMBER PURCHASES
2205	MEMBER REFUNDS
2206	MEMBER FUNDING
2207	MEMBER DEATH IN SERVICE
2209	MEMBER INTEREST
2210	MEMBER TRANSFERS
2211	MEMBER ADJUSTMENTS

Account Type	Asset
Account No	Account
2212	MEMBER PRIOR YEAR ADJUSTMENTS
2220	MEMBER CONTRA TRACKING
2221	MEMBER TERMINATED EE REFUNDS
2291	Y/E MEMBER CONTRIBUTIONS TOTAL
2293	Y/E MEMBER REFUNDABLE SUBVENTION TOTAL
2294	Y/E MEMBER NON REFUNDABLE COLA TOTAL
2302	ER COUNTY CONTRIBUTIONS
2303	ER DISTRICT CONTRIBUTIONS
2304	ER PURCHASES
2305	ER REFUNDS
2306	ER FUNDING
2307	ER DEATH IN SERVICE
2309	ER INTEREST
2310	ER TRANSFERS
2311	ER ADJUSTMENTS
2312	ER PRIOR YEAR ADJUSTMENTS
2320	ER CONTRA TRACKING
2321	ER REHAB
2322	ER ACTUARIAL TRUE UP
2390	ER SMOOTHED MARKET VALUATION RECLASS
2391	Y/E ER NON REFUNDABLE COLA SUBVENTION TOTAL
2392	Y/E ER NON REFUNDABLE SUBVENTION TOTAL
2393	Y/E ER REFUNDABLE SUBVENTION TOTAL
2394	Y/E ER ADVANCE RESERVE TOTAL
2395	Y/E ER EMPLOYER COLA TOTAL
2402	RETIREE PAYROLL
2403	RETIREE FUNDING
2405	RETIREE INTEREST
2406	RETIREE ADJUSTMENT
2409	RETIREE CONTRA TRACKING
2410	RETIREE PAYMENT
2415	RETIREE TRACKING ACCOUNT
2422	RET ACTUARIAL TRUE UP
2491	Y/E RETIREE PENSION TOTAL
2494	Y/E RETIREE \$ POWER COL TOTAL
2495	Y/E RETIREE COL TOTAL
2498	Y/E RETIREE POST RETIREMENT DEATH BENEFITS TOTAL
2653	PAYABLE FOR FOREIGN CURRENCY PURCHASED
2654	PAYABLE FOR INVESTMENTS PURCHASED
2658	PAYABLE FOR MARGIN VARIANCE

Total for Liability

Account Type	Capital
Account No	Account
3001	UNRESTRICTED FUND BALANCE
3003	CTA ALLOC TRANSFER TO RESERVES
3011	Y/E MKT STABILIZATION RESERVE TOTAL
3013	MKT STABILIZATION RESERVE - TRANSFERS

Total for Capital

Account Type Asset

Account No Account

Account Type Revenue

Account No Account

4001	INTEREST INCOME
4003	STIF INTEREST
4004	DIVIDEND INCOME
4007	REAL ASSET INVESTMENT INCOME
4010	S/L BORROWER REBATE
4011	SECURITY LENDING INCOME
4020	COMMISSION RECAPTURE - INVESTMT
4021	INTEREST ON PAULSON LIABILITY
4022	MISC INCOME - INVESTMENTS RELATED
4023	MISC INCOME - NON INVESTMENT RELATED
4100	EARNINGS ON CURRENCY CONVERSION
4400	REAL ESTATE INCOME
4500	ALT INVEST INCOME
4601	FUTURE GAINS
4602	BOND GAINS ON SALES
4603	STOCK GAINS ON SALES
4604	REAL ESTATE GAINS ON SALES
4605	ALTERNATIVE GAINS ON SALES
4701	STIF CASH UNREALIZED GAINS
4702	BOND UNREALIZED GAINS
4703	STOCK UNREALIZED GAINS
4704	REAL ESTATE UNREALIZED GAINS
4705	ALTERNATIVE UNREALIZED GAINS
4707	REAL ASSET UNREALIZED GAINS
5001	INTEREST ON COL RESERVES
5003	INTEREST ON CTY & DIST RESERVES
5005	INTEREST ON MEMBER RESERVES
5006	INTEREST ON PRIOR YEAR ADJ
5007	INTEREST ON RETIREE RESERVES
5012	UNEARNED INTEREST - PRIOR YEAR ADJ
5015	PREPAYMENT DISCOUNT EXPENSE
5016	MISC EXPENSES - NON INVESTMENT RELATED
5017	PROXY SERVICES
5041	MISC EXPENSES - INVESTMENTS RELATED
5042	INVESTMENT MANAGER FEES
5044	SECURITY LENDING FEES
5052	ACTUARY FEES - GENERAL CONSULTATION
5053	ACTUARY FEES - VALUATION
5054	CUSTODIAL AND BANK FEES
5055	INVESTMENT CONSULTING SERVICES
5101	ALTERNATIVE LOSSES ON SALES
5102	BOND LOSSES ON SALES
5103	FUTURE LOSSES
5105	REAL ESTATE LOSSES ON SALES
5106	STOCK LOSSES ON SALES
5201	ALTERNATIVE UNREALIZED LOSSES
5202	BOND UNREALIZED LOSSES
5204	STIF CASH UNREALIZED LOSSES

Account Type Asset

Account No Account

5205	REAL ESTATE UNREALIZED LOSSES
5206	STOCK UNREALIZED LOSSES
5207	REAL ASSET UNREALIZED LOSSES ON SALES

Total for Revenue

Account Type Expense

Account No Account

9001	ACTUARY - BENEFIT STATEMENT
9004	OUTSIDE AUDITOR
9006	COMMUNICATIONS & TELEPHONE SERVICE
9007	WEBSITE HOSTING
9008	DEPRECIATION EXPENSE
9009	HEARING OFFICER
9010	PHYSICIAN REVIEWS
9011	REPORTING AND TRANSCRIBING
9012	DATA PROCESSING (DP) WAN #9232
9013	OTHER DATA PROCESSING (DP) SERVICES
9015	SUBLEDGER PROD/MAINT-DP
9016	MILEAGE PERSONAL AUTOMOBILE - EDUCATION
9017	MILEAGE PERSONAL AUTOMOBILE - OTHER
9018	OTHER EDUCATION & TRAINING
9019	REGISTRATION FEES
9021	TRAVEL EXPENSES - AIR, CAR RENTAL
9022	TRAVEL HOTEL & LODGING
9023	TRAVEL MEALS, TIPS AND PHONE CHARGES
9024	LEASED & RENTAL EQUIPMENT
9025	COMPUTER CONSULTING - HW & SW
9028	IT COMPUTER SOFTWARE
9029	IT HARDWARE & EQUIPMENT
9031	MAINTENANCE CONTRACT - EQUIPMENT
9033	SERVICE & SOFTWARE CONTRACTS
9034	INSURANCE - FIDUCIARY
9035	INSURANCE - PROPERTY & LIABILITY
9038	OUTSIDE LEGAL FEES - INVESTMENT
9039	OUTSIDE LEGAL FEES - NON INVESTMENT
9042	PROFESSIONAL MEMBERSHIPS
9043	OFFICE EQUIPMENT & FURNITURE UNDER \$10K
9046	MILEAGE PERSONAL AUTOMOBILE/TOLLS - BOARD MEETING
9048	NEWSLETTERS-CCCERA
9049	RENT EXPENSE (WILLOWS)
9052	BOOKS/MAGAZINES/NEWSPAPER/REFERENCE MATLS
9054	SUPPLIES AND SERVICES PURCHASED
9055	OPEB EXPENSE
9058	OTHER ACTUARIAL SERVICES
9060	OTHER PROFESSIONAL & SPECIALIZED SERVICES
9062	OUTSIDE LEGAL FEES - LABOR RELATIONS
9064	PBI/DEATH CHECK
9066	PROJECT CONSULTING - CPAS
9068	REHAB COUNSELOR REVIEWS
9069	POSTAGE AND FREIGHT

Account Type	Asset
Account No	Account
9070	CAFR EXPENSES
9071	POSTAGE - EFT DISTRIBUTION
9072	PROF SERVICES - INSERTING
9074	RECRUITMENT AND HIRING COST
9075	REQUESTED MAINTENANCE - EQUIPMENT
9076	ADMINISTRATOR AUTO ALLOWANCE
9077	DEFERRED COMPENSATION- DEPT CONTRIBUTION
9078	DEPARTMENT RETIREMENT EXPENSES
9079	EMPLOYEE HEALTH INSURANCE
9080	FICA
9081	RETIREE HEALTH INSURANCE
9082	UNEMPLOYMENT INSURANCE
9085	WORKERS COMPENSATION INSURANCE
9087	PERMANENT FEES - BOARD
9088	PERMANENT OVERTIME
9089	PERMANENT SALARIES - STAFF
9090	TEMPORARY SALARIES
9091	OUTSIDE COUNSEL - DISABILITIES
Total for Expense	