

ACCOUNT CODE STRUCTURE

The Contra Costa Community College District maintains its chart of accounts consistent with the state’s Budget and Accounting Manual (BAM). A current electronic version of the chart of accounts is kept on the District Office Accounting Department Insite Portal team site.

<u>Component</u>	<u>Digits</u>	<u>Description</u>
1	2	Fund
2	2	Sub-Fund
3	6	Cost Center
4	6	Activity Code
5	5	Object Code
	21	Total Digits

Fund Basic recording entity used to report sources and uses of resources available for, or restricted to, essentially the same purpose. The two-digit fund structure is used by California community colleges for accounting, preparation of budgets, and preparation of financial reports.

Sub-Fund Further breakdown of funds into parts to account separately for truly discretionary resources from restricted resources, while maintaining a complete accounting of the fund. The two-digit sub-fund is used by Contra Costa Community College District to further delineate funds.

Cost Center Institutionally defined academic or administrative department or equivalent unit having administrative responsibility for an activity or several activities. The six-digit cost center consists of the following sub-components:

- one-digit Location code
- one-digit Sub-location code
- two-digit Division code
- two-digit Department code

The first two digits indicate location, and the next four digits identify the specific cost center.

Activity Indicates the functional or program area following the state BAM classifications. An activity code indicates the type of service or instruction being provided. For instructional programs, activity codes are also consistent with the state-issued TOPS (Taxonomy of Programs) codes. The six-digit activity code is further broken down into the Major activity code (first digit), the Intermediate activity code (first two digits), and the Minor activity code (first four digits).

Object Indicates the classification of the transaction that is being recorded. The five-digit object code consists of the General Ledger (GL) class code (first digit), the Major object code (first two digits), the Intermediate object code (first three digits), and the Minor object code (first four digits). Object class code (first digit) definitions are as follows:

- 1#### Assets
- 2#### Liabilities
- 3#### Fund Balance
- 4#### Revenues
- 5#### Expenditures