# Account Number Structure

The accounts used by YCCD are, in effect, a combination of several distinct accounting entities functioning independently of each other.

The Account Number used by Yosemite Community College District contains 21 digits which are broken down into five different components.

XX – XXXX – XXXX – XXXXXX – XXXXX

Fund - Subfund – Location/Responsibility – Activity – Object
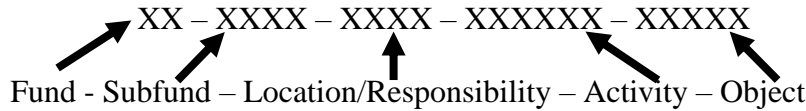
EXAMPLE: 11 – 0000 – 7210 – 67200 – 54431   (Controllers Office Supply Account)

Fund   **XX** – XXXX – XXXX – XXXXXX – XXXXX

- Separate funds are required to have separate and distinct accounts for accounting purposes.
- The Fund Code comes from the State Budget and Accounting Manual (BAM)
  - EXAMPLES: 11 – General Unrestricted   (State Funds)
    - 12 – General Restricted   (Grants and Co-Curricular Accounts)
    - 34 – MJC Agriculture
    - 82 – Columbia College Student Representation Fee

Subfund   XX – **XXXX** – XXXX – XXXXXX – XXXXX

- The main use of the subfund component in the account number is to separate one restricted grant/program from another for tracking and reporting purposes
- The first digit in the subfund represents the source of revenue
  - 0 is for Unrestricted
  - 1 is for Local: Contract Education
  - 2 and 3 are for Co-Curricular Accounts
  - 4 is for Local Grants
  - 5 is for State Grants & Categorical Programs
  - 6 is for State Capital Projects
  - 7 is for State Scheduled Maintenance
  - 8 is for Federal Grants
  - 9 is for GO Bond Projects
    - EXAMPLES: 5060 – Student Equity & Achievement   (Begins with a 5, so it is a State Grant)
    - 8270 – Work Study   (Begins with an 8, so it is a Federal Grant)

Location/Responsibility Code XX – XXXX – **XXXX** – XXXXXX – XXXXX

- The first digit in the responsibility code represents the Location
  - 1 – Modesto Junior College
  - 4 – Columbia College
  - 7 – Central Services
  - 8 – Central Services on MJC
  - 9 – Central Services on Columbia College
- The last three digits in the Responsibility Code represent the Division
  - x1XX = District Administration
  - x2XX = Fiscal Services
  - x3XX = Human Resources
  - x4XX = Educational Services
  - x5XX = College Administration
  - x6XX = MJC Instruction
  - x7XX = CC Instruction
  - x8XX = Instructional Services
  - x9XX = Student Services

Activity Code   XX – XXXX – XXXX – **XXXXXX** – XXXXX

- Defined by the State Budget and Accounting Manual (BAM)
- Also known as the TOPS code
- The first digit represents the type of activity
    - 0-5 are for Instructional
    - 6-7 are for Administrative
    - 8-9 are for other uses
- The first two digits together represents the discipline
    EXAMPLES: 15xxxx is for Humanities
                           20xxxx is for Psychology
                           63xxxx is for Student Counseling

Object Code   XX – XXXX – XXXX – XXXXXX – **XXXXX**

- The first digit represents the Object Classification
    - 1xxxx – Assets
    - 2xxxx – Liabilities
    - 3xxxx – Fund Balance
    - 4xxxx – Revenue
    - 5xxxx – Expenditures
    - 6xxxx – Purchases/Cost of Goods Sold
        Note* Fund 11 – Unrestricted Accounts normally Deal with **Expenditures only**
              Fund 12 – Restricted Accounts **can have Fund Balances, Revenue and Expenditure accounts**
        EXAMPLES: 19160 – Accounts Receivable (Shows the balance of unpaid invoices)
                               39710 – Carryover Fund Balance
                               (Unspent funds from prior year carried into the following year)
- Revenue – the first three digits represent the source of funds
    - 481xx – Federal Funds
    - 486xx – State Funds
    - 488xx – Local Funds
    - 489xx – Other Financial Sources
- Expenditures – the first two digits represent classification
    - 51xxx – Academic Certificated Salaries
    - 52xxx – Classified Salaries
    - 53xxx – Employee Benefits
    - 54xxx – Supplies and Materials
    - 55xxx – Other Operating Expenses & Services
    - 56xxx – Capital Outlay (Equipment)
    - 57xxx – Other Outgo (e.g. Scholarships)
- Equipment
    - 56400 – if total cost of a single item is less than $5000.00
    - 56450 – if the total cost of a single item is $5000.00 or more
    - Total Cost includes all costs associated with getting the item on site and in working order

Will the item lasts more than two years?
YES / NO → Supply

Would you Repair Rather than Replace the item?
YES / NO → Supply

Is the item an Independent Unit Rather Than Being Incorporated into another Unit Item
YES / NO → Supply

Is the Cost of tagging and inventory the item small percent of item cost
YES / NO → Supply

Does the item Exceed the minimum dollar value established by Budget and Accounting Manual
YES / NO → Supply

Equipment