



## Blue Mountain Community College *Administrative Procedure*

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**Procedure Title:** Chart of Accounts and Request for Changes  
**Procedure Number:** 01-2004-0002  
**Board Policy Reference:** IV.A.

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**Accountable Administrator:** President  
**Position responsible for updating:** Controller  
**Original Date:** April 7, 2004  
**Date Approved by Cabinet:** 02-01-11  
**Authorizing Signature:** *signed original on file*  
**Dated:** 02-02-11  
**Date Posted on Web:** 11-14-13  
**Revised:** 01-10-11  
**Reviewed:** 11-13

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### **Purpose/Principle/Definitions:**

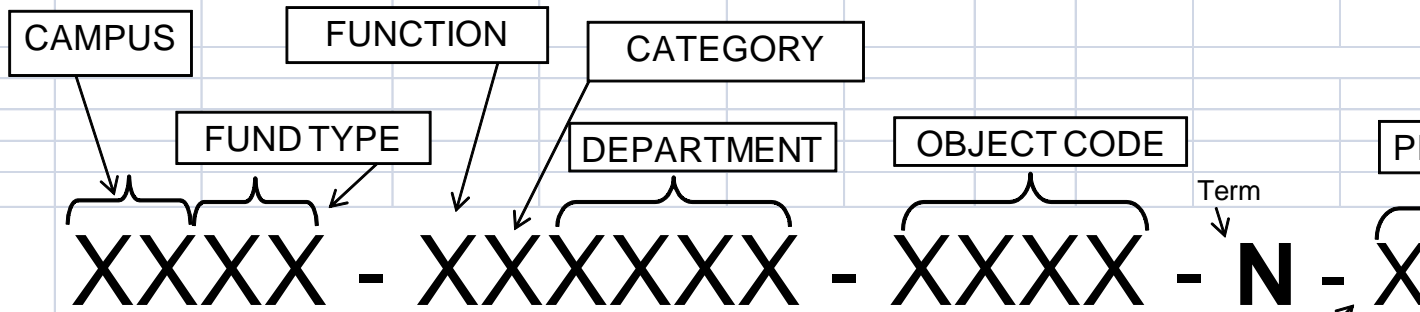
The Chart of Accounts is the official listing of the various aspects of the financial coding string. This official listing includes departments, objects, projects, and other codes that may be added, modified, and/or deleted, as organizational or procedural changes require, by the Controller or his/her designee.

The listing is updated yearly and is available to college staff at anytime. Others outside the Finance Department may request changes as the need arises by submission of the Request for Change to the Chart of Accounts form, which is located on the StaffWeb.

**Forms:** Request for Change to the Chart of Accounts  
Chart of Accounts Summary



# BLUE MOUNTAIN COMMUNITY COLLEGE CHART OF ACCOUNTS SUMMARY FISCAL YEAR 2011-12



**CAMPUS CODE**

01	Baker
02	Boardman
03	Hermiston
04	Milton Freewater
05	Pendleton
06	Heppner
10	COD: Grant County
12	COD: Wallowa County
13	COD: TRCI
14	COD: EOCI
15	COD: PRCF
99	District-Wide

**FUNCTION**

1	Instruction
2	Instructional Support Services
3	Student Services
4	Community Services
5	College Support Services
6	Plant Operation and Maintenance
7	Financial Aid
8	Plant Additions
9	Transfers
0	Non-Applicable

**Type of Project**

**TYPE OF PROJECT**

- A = Pass Through Accounts
- B = Buildings
- C = Contract
- D = Distance Education
- E = Equipment
- G = Grant
- I = Customized Training
- O = Other
- P = Innovation Pools
- S = Site
- T = Temp Change Funds
- U = Committees

**FUND TYPE**

01	General
10	Special Revenue
20	Debt Service
30	Building/Capital Projects
40	Enterprise
50	Internal Service
70	Agency
80	Foundation

**CATEGORY (only used with instructional functions)**

0	Non-applicable
1	Lower Division Collegiate
2	Career/Technical
3	Developmental Education
4	Non-Credit: Other Reimbursable
5	Non-Reimbursable
Function # 1 is used with Category 0, 1, 2, 3, 4, 5	
Function # 2 - 9 can only be used with Category 0	