

# FOAPAL CROSSWALK

*The primary purpose of fund accounting is to segregate financial information. This is accomplished by accounting for financial transactions related to specific activities or objectives within separate funds.*

**FUND – ORGANIZATION - ACCOUNT/OBJECT - PROGRAM**

**XXXXX – XXX – XXXX – XXXXX**

## CODE DEFINITIONS:

### **FUND:**

A funds group consists of individual funds used to report sources and uses of resources in providing some major service or group of services. In general, funds of a similar nature and function should be assigned to the same funds group. Funds can be unrestricted funds and restricted funds and the type of fund is determined by the source of funding.

### **ORGANIZATION:**

Structure based on the District's organizational chart and identifies the department responsible for the fund.

### **ACCOUNT/OBJECT:**

A systematic classification scheme for describing transactions.

### **PROGRAM:**

The numeric designation for group activities, operations or other units directed to attaining specific purposes or objectives. Enables the institution to establish a method of classifying transactions across organizations and accounts.

## **FUND:**

11xxx – General Fund:	Unrestricted
12xxx – General Fund:	Restricted
31xxx – Special Revenue Fund:	Bookstore
32xxx – Special Revenue Fund:	Cafeteria
33xxx – Special Revenue Fund:	Child Development Center
35xxx – Special Revenue Fund:	Dormitories
36xxx – Special Revenue Fund:	Parking
39xxx – Special Revenue Fund:	Transition to Independent Living (TIL)
41xxx – Capital Projects Fund:	Capital Outlay Projects
42xxx – Capital Projects Fund:	Revenue Bond Construction
43xxx – Capital Projects Fund:	General Obligation Bond
72xxx – Trust Fund:	Student Representation Fee
74xxx – Trust Fund:	Student Financial Aid
91xxx – Trust Fund:	Tax Impounds

## **ORGANIZATION:**

1xx – Superintendent/President
2xx – Instruction
3xx – Student Services
4xx – Administrative Services

## **ACCOUNT/OBJECT:**

### **EXPENSES:**

1xxx – Certificated Salaries
2xxx – Classified Salaries
3xxx – Fringe Benefits
4xxx – Supplies & Material
5xxx – Other Operating Expenses & Services
6xxx – Capital Outlay
7xxx – Other Outgo

### **REVENUES:**

81xx – Federal Revenues
86xx – State Revenues
88xx – Local Revenues
89xx – Other Financing Sources

### **BALANCE SHEET:**

91xx – Cash, Investments & Receivables
92xx – Inventories, Stores, and Prepaid Items
93xx – Capital Assets
94xx – Other Long-Term Assets
95xx – Current Liabilities and Deferred Revenues
96xx – Long-Term Liabilities
97xx – Fund Balance
98xx – Other Equity

## **PROGRAM:**

### **INSTRUCTIONAL ACTIVITIES:**

- 01xxx – Agriculture & Natural Resources
- 02xxx – Biological Sciences
- 05xxx – Business & Management
- 06xxx – Communications
- 07xxx – Computer & Information Sciences
- 08xxx – Education
- 09xxx – Engineering & Related Industry Technology
- 10xxx – Fine & Applied Arts
- 11xxx – Foreign Language
- 12xxx – Health
- 13xxx – Consumer Education and Home Economics
- 14xxx – Law
- 15xxx – Humanities
- 16xxx – Library Science
- 17xxx – Mathematics
- 18xxx – Military Studies
- 19xxx – Physical Sciences
- 20xxx – Psychology
- 21xxx – Public Affairs & Services
- 22xxx – Social Sciences
- 49xxx – Interdisciplinary Studies
- 59xxx – Instructional Staff-Retiree's Benefits

### **NON-INSTRUCTIONAL ACTIVITIES:**

- 60xxx – Instructional Administration
- 61xxx – Instructional Support Services
- 62xxx – Admissions & Records
- 63xxx – Student Counseling & Guidance
- 64xxx – Other Student Services
- 65xxx – Maintenance & Operations
- 66xxx – Planning, Policy Making & Coordination
- 67xxx – General Institutional Support Services
- 68xxx – Community Services & Economic Development
- 69xxx – Ancillary Services
- 70xxx – Auxiliary Operations
- 71xxx – Physical Property & Related Acquisitions
- 72xxx – Long Term Debt & Other Financing
- 73xxx – Transfers, Student Aid & Other Outgoing
- 79xxx – Appropriation for Contingencies