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