

FOAPAL Handout_as of 1-22-2024

Fund accounting is used as a control device to separate financial resources and ensure that they are used for their intended purposes with the fund as the basic recording entity for reporting specified assets and liabilities and related transactional movements of its resources. **FOAPAL** is systematic classification scheme for describing transactions.

<h2 style="margin: 0;">FOAPAL details:</h2> <h3 style="margin: 0;">FUND-ORG-ACCT-PROGRAM-ACTIVITY-LOCATION</h3> <p style="margin: 0;">[Ex. 1100-xxx-4xxxx-6xxxxx-0001-01]</p>	
F	<p style="margin: 0;">The Fund codes are used to track the Funding Source origin (<i>Unrestricted, Restricted-Federal/State monies</i>).</p> <p style="margin: 0;"><u>Unrestricted Funding Sources (Fund Type 10/11):</u></p> <ul style="list-style-type: none"> 11x-General Fund <p style="margin: 0;"><u>Restricted Funding Sources* (Fund Type 12):</u></p> <ul style="list-style-type: none"> 12x-Federal Funding Source 13x-State Funding Source 14x-Local Funding Source <p style="margin: 0;"><u>Other Restricted Funding Sources:</u></p> <ul style="list-style-type: none"> 2x-Debt Service Funds 3x-Special Revenue Funds <ul style="list-style-type: none"> 33x-Child Care Center 4x-Capital Projects Funds <ul style="list-style-type: none"> 41x-Capital Outlay Projects 42x-Revenue Bond construction (Measure Q) 5x-Enterprise Funds 6x-Internal Service Funds <ul style="list-style-type: none"> 61x-Self-Insurance 7x-Fiduciary-Trust Funds <ul style="list-style-type: none"> 72x- Student Representation Fee 73x-Student Body Center Fee 74x-Student Financial Aid (government-funded) 75x-Scholarhsip and Loan Trust Fund (restricted to solely FA-student payments) 8x-Fiduciary-Agency Funds <ul style="list-style-type: none"> 81x-ASSC/ASSC Clubs 82x-External Scholarships and Loans (restricted to solely FA-student payments) 84x-JPA-Retiree Health Benefit 89x-Other Agency Funds <p style="margin: 0;"><i>*Note: In the past Fiscal often did not adhere to the 12xx/13xx/14xx code structure.</i></p>

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<h1 style="font-size: 2em; margin: 0;">O</h1>	<h3 style="margin: 0;">Organizational (ORG) code</h3>	<p>The Organizational (ORG) code is to reflect the responsible party for approvals, tracking, and reporting of how the monies are spent.</p> <ul style="list-style-type: none"> 100-Governing Board (CEN) 200-Superintendent-President office (CEN) 300-Finance and Administration area (S.Wheet) <ul style="list-style-type: none"> 3010-Business Services Office (S.Beckham) <ul style="list-style-type: none"> Fiscal Operations (672000) Payroll Operations (672001) A/R Operations (672002) A/P Operations (672003) Purchasing (677100) Warehouse/Mail Services (677800) 3014-Graphics (S.Beckham) <ul style="list-style-type: none"> Graphics/Printing (Program code: 677200) 3020-Facilities (J.Yi/L.Lofton) <ul style="list-style-type: none"> Grounds Maintenance & Repairs (Program code: 651000) Custodial Services (Program code: 653000) Building Maintenance & Repairs (Program code: 655000) Building Maintenance & Repairs-underground (Program code: 659000) 3021-Utilities (J.Yi/L.Lofton) <ul style="list-style-type: none"> Utilities (Program code: 657000) 3030-Dept of Public Safety (B.Travis) <ul style="list-style-type: none"> Campus Parking (Program code: 695000) Public Safety-Campus (Program code: 677500) 3050-Student Health Center (S.Wheet) <i>(was 5031)</i> 3060-Bookstore (S.Wheet) <i>(was 3031)</i> 400-Academic Affairs area (D.Williams) <ul style="list-style-type: none"> 400A-Student Services-VV Center Administration (F.deMaria Cruz) <i>(code used in the past 4080)</i> 400B-MESA Program (Rosalyn Clark) 4001-Accreditation (D.Williams) 4003-Reentry Services (P.Zitko 'Tony') 4010-Academic Senate (D.Williams) 4020-School of Applied Tech & Busn Ed (J.Cortes) 4030-School of Liberal Arts (N.Glines) 4050-Sch of Social and Behavioral Sci (S.Lamba) 4060-School of Mathematics & Sciences (J.Ryan) 4070-School of Health Sciences (S.Hudson) <ul style="list-style-type: none"> 4075-Athletics Teams/Groups (E.Visser) <ul style="list-style-type: none"> Intercollegiate Athletics (Program code: 083550 for Instructional activities) 4095-Library (D.Williams) 4096-Distance Education (J.Perez) 500-Student Services area (L.Neeley) <ul style="list-style-type: none"> 500A-Student Services-VJO Center Administration (B.Carrera) <i>(code used in the past 4090)</i> 501x-(varies) <ul style="list-style-type: none"> 5010-Admissions and Records (A.Borelli) 5015-Financial Aid Office (P.Scott) – new in 25 FY 5080 5016-Outreach (A.Borelli) <i>(was 5060)</i> 502x-(A.Lawson/L.Neeley) <ul style="list-style-type: none"> 5020-Counseling (A.Lawson /R.Perrett-Ashby) 50202-Accessibility Services Center (ASC) (A.Lawson) 50206-EOPS/CARE (P.Scott) – new in 25 FY 5081 50207-CalWorks (A.Lawson /P.Jones-Foster) 50209-VRC (A.Lawson /A.Kennedy) <ul style="list-style-type: none"> Veteran Student Support (Program code: 648000) 5040- Research & Planning (N.Rexford) 5050-Childcare Center (S.Drake) <i>(was 50401)</i> 507x-(S.Lewis) <ul style="list-style-type: none"> 5070-Acadmc Success & Tutoring Center (ASTC) 5071-Academic Support Services 5072-Targeted Academic Persistence (TAP) 5073-Puente Program 5075-Student Development/ASSC <i>(was 5030)</i> 5076-Graduation Activities <i>(was 50302)</i> 5077-Student Hunger@Community College <i>(was 50303)</i> 5080- Financial Aid Office (P.Scott)- eff. 25 FY 5081-EOPS/CARE (P.Scott) -) - eff. 25 FY 600-Technology & Learning Resources area (J.Cornelison) <ul style="list-style-type: none"> 6010-Technology & Support Info Services (J.Howell) 6020-ERP (J.Calilan 'Kimo') – eff. 25 FY (old 6001 for 24 FY) 6030-Information Security and Special Projects (vacant) 700-Human Resources area (S.Abbate/S.Wheet) <ul style="list-style-type: none"> Human Resources (Program code: 673000) 800-Bond Related activities (J.Yi/L.Lofton)
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<p>pA</p>	<p>Account (ACCT) code</p>	<p>The Account code is used to track Asset/Liability/ Revenue/Expense/Control/Equity/Fund Balance transactions. Expenditures (1000s-7000s):</p>					
		<p>Payroll (1000s-3000s):</p>					
		<p>11xx</p>	<p>Instructional: Program code of 5xxxx or lower</p> <p>Certificated – salaried: 1110-Instructor 1120-Sabbatical Replacements 1160-Coord., Instructional</p>	<p>Fringe Benefit %</p> <p>50%</p>	<p>Non-Instructional: Program code of 6xxxx or greater.</p> <p>12xx</p>	<p>Certificated – salaried: 1210-S/P 1220-Dean 1230-Librariann 1232-Lib.Sabb 1240-Counselors 1242-Couns. Sabb. 1250-Release Time 1260-Coord. 1261-ASTC 1262-Underload 1280-Coach</p>	<p>Fringe Benefit %</p> <p>50%</p>
		<p>13xx</p>	<p>Certificated – hourly: 1310- Adjunct Instructor 1311-Adjunct Office Hrs 1320- Adjunct Instructor, Overload 1340- Substitute Instructor 1350-Summer Adjunct Instructor 1390-Other Hrly pay</p>	<p>Fringe Benefit %</p> <p>24%</p>	<p>14xx</p>	<p>Certificated – hourly: 1410-Hrly Educ.Admin., 1420-Hrly NonInstr.Other 1425-CTA, Retirement Incentive 1430- Hrly Librarian 1440- Hrly Couns.</p>	<p>Fringe Benefit %</p> <p>24%</p>
		<p>22xx</p>	<p>Classified – salaried: 2210-Instr.Aides (Direct) 2220-Instr.Aides (Non-Direct) 2221-CSEA 2231-Local-39 n/a-Supervisor- n/a-Confidential</p>	<p>Fringe Benefit %</p> <p>50%</p>	<p>21xx</p>	<p>Classified – salaried: 2121-CSEA 2122-CSEA Substitute 2131-Local-39 2132-Local-39 Substitute 2111-Classified Manager 2112-Class. Manager Substitute 2141-Supervisors 2142-Supervisors Substitute 2151-Confidential 2152-Confidential Substitute</p>	<p>Fringe Benefit %</p> <p>50%</p>
<p>24xx</p>	<p>Classified – hourly: n/a-OT for Temp Hrly 2410-Temp-(Direct) 2420-Temp-(Non-Direct) 2430-Student (Direct) 2440-Student (Non-Direct)</p>	<p>Fringe Benefit %</p> <p>10%</p> <p>3%</p>	<p>23xx</p>	<p>Classified – hourly: n/a-OT for Temp Hrly 2310-Temp (CSEA/Local-39) 2320-Students 2392-CSEA 2393-Local-39 2394-Supervisor 2395-Confidential</p>	<p>Fringe Benefit %</p> <p>n/a</p> <p>10%</p> <p>3%</p> <p>10%</p>		

- 1xxx-Certificated Salaries*- categories below (not valid account codes):**
- 2xxx-Classified Salaries*- categories below (not valid account codes):**
- 3xxx-Fringe Benefits**
- 4xxx-Supplies and Materials**- categories below (not valid account codes):**
4xxx – refer to handout 'FOAPAL_Account codes for AP team'.
- 5xxx-other Operating Expenses and Services*- categories below (not valid account codes):**
5xxx – refer to handout 'FOAPAL_Account codes for AP team'.
- 6xxx-Capital Outlay**- categories below (not valid account codes):**
6xxx – refer to handout 'FOAPAL_Account codes for AP team'.
- 7xxx-Other Outgo**- categories below (not valid account codes):**
7xxx – refer to handout 'FOAPAL_Account codes for AP team'.

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		<p>Revenue (8000s): 81xx-Federal Revenues 86xx-State Revenues 88xx-Local Revenues</p> <p>Balance Sheet (<i>permanent</i>) accounts: 99x/91xx/92xx/93xx/94xx-Assets accounts 95xx/96xx-Liabilities accounts 97xx/98xx/99xx- Control/Equity/Fund Balance accounts</p>
P	Program (Function/activity) code	<p>The Program codes are used to describe the type of function/activity the employee is working on. This code also depicts whether it is an instructional or non-instructional focused function/activity.</p> <p>Instructional functions/activities match Taxonomy of Programs (T.O.P.) codes on Course Outlines; <i>Program codes of 5999.00 or lower.</i></p> <p>Non-Instructional functions/activities have Program codes of 6000.00 or higher.</p> <p><u>General listing below:</u> <i>(A more detailed list will be shared in the near future.)</i></p> <p>6000xx-Instructional Administration and Instructional Governance 601000-Academic Administration (Deans) 6100xx-Instructional Support Services 6200xx-Admissins and Records 6300xx-Student Counseling and Guidance 6400xx-Other Student Services 6500xx-Operation and Maintenance of Plant 6600xx-Planning, Policymaking, and Coordination 660000- (S-P, VPs, etc.) 6700xx-General Institutional Support Services 6800xx-Community Services and Economic Development 6900xx-Anciliary Services (Bookstore, Campus Police, etc.) 7000xx-Auxiliary Operations 7100xx-Physical Property and Related Acquisitions 7200xx-Long-Term Debt and Other Financing 7300xx-Transfers, Student aid, and Other Outgo 7900xx-Appropriation for contingencies</p>
A	Activity (ACTV) code	<p>The Activity codes are used to track individual initiatives/projects regardless of Funding sources, organizational area, or function/activity.</p> <p><u>Campus-wide initiatives/projects:</u></p> <p><u>Campus Facilities projects:</u> 0001-0009: Ex. Project 1: Lighting Control Syst Upgrades,</p> <p><u>Campus initiatives (projects):</u> P000A-P000H4, P0001-P0031 -varies.</p> <p><u>Athletic teams:</u> A0001- Athletics: Basketball MN-Team A0002- Athletics: Basketball WMN-Team A0003- Athletics: PE/Athletics A0004- Athletics: Boosters-Teams A0005- Athletics: Baseball-Team A0006- Athletics: Volleyball WMN-Team A0007- Athletics: Softball WMN-Team A0008- Athletics: Soccer WMN-Team A0012- Athletics: Tennis-Team A0014- Athletics: Sports Medicine A0015- Athletics: Swimming-Team</p> <p>Note: <i>Please contact Fiscal to have a Project # assigned to specific projects.</i></p>
L	Location (LOCN) code	<p>The Location code tracks the location:</p> <p>01-Main Campus 02-Vacaville Campus 03-Vallejo Campus DIXON- NUTREE-Nut Tree Airport TAFB-Travis AFB</p>