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.

FOAPAL details: FUND-ORG-ACCT-PROGRAM-ACTIVITY-LOCATION [Ex. 1100-xxx-4xxxx-6xxxxx-0001-01]		

F	**Funding Source (FUND) code**	The Fund codes are used to track the Funding Source origin (*Unrestricted, Restricted-Federal/State monie*s).
		Unrestricted Funding Sources (Fund Type 10/11):
		11x-General Fund
		
		Restricted Funding Sources* (Fund Type 12):
		12x-Federal Funding Source
		13x-State Funding Source
		14x-Local Funding Source
		
		Other Restricted Funding Sources:
		2x-Debt Service Funds
		3x-Special Revenue Funds
		    33x-Child Care Center
		4x-Capital Projects Funds
		    41x-Capital Outlay Projects
		    42x-Revenue Bond construction (Measure Q)
		5x-Enterprise Funds
		6x-Internal Service Funds
		    61x-Self-Insurance
		7x-Fiduciary-Trust Funds
		    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
		    81x-ASSC/ASSC Clubs
		    82x-External Scholarships and Loans (restricted to solely FA-student payments)
		    84x-JPA-Retiree Health Benefit
		    89x-Other Agency Funds
		
		***Note*: In the past Fiscal often did not adhere to the 12xx/13xx/14xx code structure.**

O	**Organizational (ORG) code**	The Organizational (ORG) code is to reflect the responsible party for approvals, tracking, and reporting of how the monies are spent.

100-Governing Board (Dr. Butler/S.Wheet)

200-Superintendant-President office (Dr. Butler/S.Wheet)

 2070-Marketing and Communications/Public Information (C.Lee)
 2071-Outreach (C.Lee) *(was 5016/5060)*

300-Finance and Administration area (S.Wheet)

 3010-Business Services Office (S.Beckham)
  Fiscal Operations (Program code: 672000)
  3011- A/R, Payroll, Campus Reservations (V.Bender)
   Accounts Receivable/Cashier Office (Program code: 672002)
   Payroll (Program code: 672001)
   Campus Reservations
  3012-A/P, Purchasing, Warehouse/Mailroom (E.Sanchez/S.Ramirez)
   Accounts Payable (Program code: 672003)
   Purchasing (Program code: 677100)
   Warehouse/Mailroom (Program code: 677800)
  3014-Graphics (S.Beckham)
   Graphics/Printing (Program code: 677200)
  3020-Facilities (T.Ercole/J.Yi/S.Wheet)
   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 (T.Ercole/J.Yi/S.Wheet)
   Utilities (Program code: 657000)
  3030-Dept of Public Safety (B.Travis)
   Campus Parking (Program code: 695000)
   Public Safety-Campus (Program code: 677500)
  3050-Student Health Center (S.Wheet) *(was 5031)*
  3060-Bookstore (S.Wheet) *(was 3031)*

400-Academic Affairs area (D.Williams)

 400A-Student Services-VV Center Administration (F.deMaria Cruz) *(code used in the past 4080)*
 400B-MESA Program (TBD)
 4001-Accreditation (D.Williams)
 4003-Reentry Services (P.Zitko 'Tony')
 4010-Academic Senate (D.Williams)
 4020-School of Career Technical 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)
  4075-Athletics Teams/Groups (E.Visser)
   Intercollegiate Athletics (Program code: 083550 for Instructional activities)
 4095-Library (D.Williams)
 4096-Distance Education (J.Perez)

500-Student Services area (L.Neeley)

 500A-Student Services-VJO Center Administration (B.Carrera) *(code used in the past 4090)*
 501x-(varies)
  5010-Admissions and Records (A.Borelli)
   ~~5015-Financial Aid Office (P.Scott)~~ new in 25 FY 5080.
   ~~5016-Outreach (A.Borelli)~~ *(was 5060)*
 502x-(Murrell Green/L.Neeley)
  5020-Counseling (M.Green/R.Perrett-Ashby)
  50202-Accessibility Services Center (ASC) (M.Green)
  ~~50206-EOPS/CARE (P.Scott)~~ – new in 25 FY 5081.
  50207-CalWorks (M.Green /P.Jones-Foster)
  50209-VRC (M.Green /A.Kennedy)
   Veteran Student Support (Program code: 648000)
 5040- Research & Planning (N.Rexford)
 5050-Childcare Center (S.Drake) *(was 50401)*
 507x-(Heather Watson-Perez/L.Neeley)
  5070-Acadmc Success & Tutoring Center (ASTC) (S.Hill)
  5071-Academic Support Services
  5072-Targeted Academic Persistence (TAP)
  5073-Puente Program (I.Anderson/R.LaCount)
  5075-Student Development/ASSC *(was 5030)* (D.Martinez)
  5076-Graduation Activities *(was 50302)*
  5077-Student Hunger@Community College *(was 50303)* (C.Rodriguez)
 5080- Financial Aid Office (P.Scott)- *eff. 25 FY*
  5081-EOPS/CARE (C.Rodriguez/P.Scott))- *eff. 25 FY*

600-Technology & Learning Resources area (J.Cornelison)

 ~~6001-ERP~~ *(new in 25 FY 6020)*
 6010-Technology & Support Info Services (J.Howell)
 6020-ERP (CTenty) *(old 6001 for 24 FY)*
 6030-Information Security and Special Projects (vacant)

700-Human Resources area (S.Abbate/vacant/ Dr.Butler)

 7010-Human Resources (Program code 673000)
  7011-Collective Bargaining RETRO-Excessive Bdgt (Negotiated One-Time Payments)

800-Bond Related activities (J.Yi/L.Lofton)

The Account code is used to track Asset/Liability/ Revenue/Expense/Control/Equity/Fund Balance transactions. **Expenditures (1000s-7000s):**

Payroll (1000s-3000s):

	Instructional: Program code of **5xxxxx or lower**		**Fringe Benefit %**	Non-Instructional: Program code of **6xxxxx or greater.**		**Fringe Benefit %**
Account codes	**11xx**	Certificated – **salaried**: 1110-Instructor 1120-Sabbatical Replacements 1160-Coord., Instructional	**$33,511.80 + 21.6%**	**12xx**	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	**$33,511.80 + 21.6%**
	13xx	Certificated – **hourly**: 1310- Adjunct Instructor 1311-Adjunct Office Hrs 1320- Adjunct Instructor, Overload 1340- Substitute Instructor 1350-Summer Adjunct Instructor 1390-Other Hrly pay	**$33,511.80 + 21.6% (DB) or 6.8% (CB)**	**14xx**	Certificated – **hourly**: 1410-Hrly Educ.Admin,. 1420-Hrly NonInstr.Other 1425-CTA, Retirement Incentive 1430- Hrly Librarian 1440- Hrly Couns.	**$33,511.80 + 21.6% (DB) or 6.8% (CB)**
	22xx	**Classified – salaried:** 2210-Instr.Aides (Direct) 2220-Instr.Aides (Non-Direct) 2221-CSEA 2231-Local-39 n/a-Supervisor- n/a-Confidential	**$33,511.80 + 36.05%**	**21xx**	**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	**$33,511.80 + 36.05%**
	24xx	**Classified – hourly:** n/a-OT for Temp Hrly 2410-Temp-(Direct) 2420-Temp-(Non-Direct) 2430-Student (Direct) 2440-Student (Non-Direct)	**10%** **3%**	**23xx**	Classified – **hourly:** n/a-OT for Temp Hrly 2310-Temp (CSEA/Local-39) 2320-Students **OT**: 2392-CSEA 2393-Local-39 2394-Supervisor 2395-Confidential	**n/a** **10%** **3%** **10%** **10%** **10%** **10%** **10%**

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'.

Revenue (8000s):
81xx-Federal Revenues
86xx-State Revenues
88xx-Local Revenues

Balance Sheet (*permanent*) accounts:
99x/91xx/92xx/93xx/94xx-Assets accounts
95xx/96xx-Liabilities accounts
97xx/98xx/99xx- Control/Equity/Fund Balance accounts

A | **Account (ACCT) code**

P	**Program (Function/activity) code**	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.
		
		    Instructional functions/activities match Taxonomy of Programs (T.O.P.) codes on Course Outlines; *Program codes of 5999.00 or lower*.
		    Non-Instructional functions/activities have Program codes of 6000.00 or higher.
		General listing below: *(A more detailed list will be shared in the near future.)*
		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

A	**Activity (ACTV) code**	The Activity codes are used to track individual initiatives/projects regardless of Funding sources, organizational area, or function/activity.
		
		Campus-wide initiatives/projects:
		   Campus Facilities projects:
		   0001-0009: Ex. Project 1: Lighting Control Syst Upgrades,
		   Campus initiatives (projects):
		   P000A-P000H4, P0001-P0031 -*varies*.
		   Athletic teams:
		   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
		***Note**: Please contact Fiscal to have a Project # assigned to specific projects.*

L	**Location (LOCN) code**	The Location code tracks the location:
		   01-Main Campus
		   02-Vacaville Campus
		   03-Vallejo Campus
		   DIXON-
		   NUTREE-Nut Tree Airport
		   TAFB-Travis AFB