

## FOAPAL Handout\_as of 9-20-2023

**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.

<h1 style="margin: 0;">FOAPAL details:</h1> <h2 style="margin: 0;">FUND-ORG-ACCT-PROGRAM-ACTIVITY-LOCATION</h2> <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;"><b><u>Unrestricted Funding Sources (Fund Type 10/11):</u></b></p> <ul style="list-style-type: none"> <li>11x-General Fund</li> </ul> <p style="margin: 0;"><b><u>Restricted Funding Sources* (Fund Type 12):</u></b></p> <ul style="list-style-type: none"> <li>12x-Federal Funding Source</li> <li>13x-State Funding Source</li> <li>14x-Local Funding Source</li> </ul> <p style="margin: 0;"><b><u>Other Restricted Funding Sources:</u></b></p> <ul style="list-style-type: none"> <li>2x-Debt Service Funds</li> <li>3x-Special Revenue Funds                             <ul style="list-style-type: none"> <li>33x-Child Care Center</li> </ul> </li> <li>4x-Capital Projects Funds                             <ul style="list-style-type: none"> <li>41x-Capital Outlay Projects</li> <li>42x-Revenue Bond construction (Measure Q)</li> </ul> </li> <li>5x-Enterprise Funds</li> <li>6x-Internal Service Funds                             <ul style="list-style-type: none"> <li>61x-Self-Insurance</li> </ul> </li> <li>7x-Fiduciary-Trust Funds                             <ul style="list-style-type: none"> <li>72x- Student Representation Fee</li> <li>73x-Student Body Center Fee</li> <li>74x-Student Financial Aid (government-funded)</li> <li>75x-Scholarship and Loan Trust Fund (restricted to solely FA-student payments)</li> </ul> </li> <li>8x-Fiduciary-Agency Funds                             <ul style="list-style-type: none"> <li>81x-ASSC/ASSC Clubs</li> <li>82x-External Scholarships and Loans (restricted to solely FA-student payments)</li> <li>84x-JPA-Retiree Health Benefit</li> <li>89x-Other Agency Funds</li> </ul> </li> </ul> <p style="margin: 0;"><i>*Note: In the past Fiscal often did not adhere to the 12xx/13xx/14xx code structure.</i></p>

## FOAPAL Handout as of 9-20-2023

**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 (CEN)
- 200-Superintendent-President office (CEN)
- 300-Finance and Administration area (S.Wheet)
  - 3010-Business Services Office (S.Beckham)
    - Fiscal: Accounting, Payroll, Purchasing, A/P, A/R (aka Cashier Office):
      - Fiscal Operations (Program code: 672000)
      - Payroll Operations (Program code: 672001)
      - A/R Operations (672002)
      - A/P Operations (672003)
      - Purchasing (677100)
  - 3014-Graphics (S.Beckham)
    - Graphics/Printing (Program code: 677200)
- 3020-Facilities (J.Yi/L.Lofton)
  - Grounds Maintenance & Repairs (Program code: 651000)
  - Custodial Services (Program code: 653000)
  - Building Maintenance & Repairs (Program code: 655000)
  - Building Maintenance & Repairs-underground (Program code: 659000)
  - Warehouse, Mailroom (Program code: 677800)
- 3021-Utilities (J.Yi/L.Lofton)
  - 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 (Rosalyn Clark)
- 4001-Accreditation (D.Williams)
- 4003-Corrections Education and 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)
  - 4075-Athletics Teams/Groups (E.Visser)
    - Intercollegiate Athletics (Program code: 083550 for Instructional activities)
- ~~4080-Vacaville Center~~ Instructional to subject-matter Dean with Location code & Center to **500A**
- ~~4090-Vallejo Center~~ Instructional to subject-matter Dean with Location code & Center to **400A**
- 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) -
  - 5016-Outreach (A.Borelli) *(was 5060)*
- 502x-(L.Neeley)
  - 5020-Counseling (L.Neeley /R.Perrett-Ashby)
  - 50202-DSPS (L.Neeley)
  - 50206-EOPS/CARE (P.Scott)
  - 50207-CalWorks (L.Neeley /P.Jones-Foster)
  - 50209-VRC (L.Neeley /A.Kennedy)
    - Veteran Student Support (Program code: 648000)
- 5040- Research & Planning (N.Rexford)
- 5050-Childcare Center (S.Drake) *(was 50401)*
- 507x-(S.Lewis)
  - 5070-Acadmic Success & Tutoring Center (ASTC)
  - 5071-Academic Support Services
  - 5072-Targeted Academic Persistence (TAP)
  - 5073-Puente Program
  - 5075-Student Development/ASSC *(was 5030)*
  - 5076-Graduation Activities *(was 50302)*
  - 5077-Student Hunger@Community College *(was 50303)*
- 5080- Financial Aid Office (P.Scott)- *eff. 23/24 FY*
- 600-Technology & Learning Resources area (J.Cornelison)
- 6001-ERP related items (J.Calilan 'Kimo')
- 6010-Technology & Support Info Services (J.Howell)
- 700-Human Resources area (S.Abbate/S.Wheet)
- Human Resources (Program code: 673000)
- 800-Bond Related activities (J.Yi/L.Lofton)

## FOAPAL Handout as of 9-20-2023

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 5xxxx or lower		Fringe Benefit %	Non- Instructional: Program code of 6xxxx or greater.		Fringe Benefit %
<b>Account codes</b>	<b>11xx</b>	<b>Certificated – salaried:</b> 1110-Instructor 1120-Sabbatical Replacements 1160-Coord., Instructional	50%	<b>12xx</b>	<b>Certificated – salaried:</b> 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	50%
	<b>13xx</b>	<b>Certificated – hourly:</b> 1310- Adjunct Instructor 1311-Adjunct Office Hrs 1320- Adjunct Instructor, Overload 1340- Substitute Instructor 1350-Summer Adjunct Instructor 1390-Other Hrly pay	24%	<b>14xx</b>	<b>Certificated – hourly:</b> 1410-Hrly Educ.Admin., 1420-Hrly NonInstr.Other 1425-CTA, Retirement Incentive 1430- Hrly Librarian 1440- Hrly Couns.	24%
	<b>22xx</b>	<b>Classified – salaried:</b> 2210-Instr.Aides (Direct) 2220-Instr.Aides (Non- Direct) 2221-CSEA 2231-Local-39 n/a-Supervisor- n/a-Confidential	50%	<b>21xx</b>	<b>Classified – salaried:</b> 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	50%
	<b>24xx</b>	<b>Classified – hourly:</b> n/a-OT for Temp Hrly 2410-Temp-(Direct) 2420-Temp-(Non- Direct) 2430-Student (Direct) 2440-Student (Non- Direct)	10%  3%	<b>23xx</b>	<b>Classified – hourly:</b> n/a-OT for Temp Hrly 2310-Temp (CSEA/Local-39) 2320-Students 2392-CSEA 2393-Local-39 2394-Supervisor 2395-Confidential	n/a 10%  3% 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'.

A

**Account (ACCT)  
code**

## FOAPAL Handout \_as of 9-20-2023

		<p><b>Revenue (8000s):</b>  81xx-Federal Revenues  86xx-State Revenues  88xx-Local Revenues</p> <p><b>Balance Sheet (permanent) accounts:</b>  99x/91xx/92xx/93xx/94xx-Assets accounts  95xx/96xx-Liabilities accounts  97xx/98xx/99xx- Control/Equity/Fund Balance accounts</p>
<b>P</b>	<b>Program (Function/activity) code</b>	<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><b>Instructional</b> functions/activities match Taxonomy of Programs (T.O.P.) codes on Course Outlines; <i>Program codes of 5999.00 or lower.</i></p> <p><b>Non-Instructional</b> 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>
<b>A</b>	<b>Activity (ACTV) code</b>	<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><b>Note:</b> <i>Please contact Fiscal to have a Project # assigned to specific projects.</i></p>
<b>L</b>	<b>Location (LOCN) code</b>	<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>