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 (CEN)
200-Superintendant-President office (CEN)
300-Finance and Administration area (S.Wheet)
    3010-Business Services Office (S.Beckham)
        3010-Fiscal: Accounting, Payroll, Purchasing, A/P, A/R (aka Cashier Office)
            Fiscal Operations (Program code: 672000)
            Payroll Operations (Program code: 672001)
            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)
        4003-Corrections Education and Reentry Services (P.Zitko 'Tony')
        ~~4004-Strong Workforce Programs-Budget Manager (Local/Regional) (M.Morinec)~~
          -Moved under Org 4020.
        4010-Academic Senate (D.Williams)
        4015- Sm Bs Sector Navigator (C.Eason)
        4020-School of Applied Tech & Busn Ed (L.Neeley)
        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 (J.Ryan)
        4090-Vallejo Center (L.Neeley)
        4095-Library (D.Williams)
500-Student Services area (S.Cooper)
        501x-(A.Borelli)
            5010-Admissions and Records (A.Borelli)
            5015-Financial Aid Office (A.Borelli)
            5016-Outreach (A.Borelli) *(was 5060)*
        502x-(K.Conner)
            5020-Counseling (K.Conner/R.Perrett-Ashby)
            50202-DSPS (K.Conner)
            50206-EOPS/CARE (K.Conner)
            50207-CalWorks (K.Conner/P.Jones-Foster)
            50209-VRC (K.Conner/A.Kennedy)
               Veteran Student Support (Program code: 648000)
        5040- Research & Planning (M.Reeve)
        5050-Childcare Center (S.Drake) *(was 50401)*
        507x-(S.Lewis)
            5070-Acadmc Success & Tutoring Center (ASTC)
            5071-Academic Support Services
            5072-Targeted Academic Persistence
            5073-Puente Program
            ~~5074-Umoja Program~~ *(Inactive)*
            5075- Student Development/ASSC *(was 5030)*
            5076-Graduation Activities *(was 50302)*
            5077-Student Hunger@Community College *(was 50303)* |

	600-Technology & Learning Resources area (J.Petromilli/S.Wheet)
	    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)
	8xxxxx-Bond Related activities (J.Yi/L.Lofton)

<table>
<tr><td rowspan="5" style="vertical-align:middle;">A

Account (ACCT) code</td></tr>
</table>

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**		**Non-Instructional:** **Program code of 6xxxxx or greater.**	
Account codes	**11xx**	Certificated - salaried	**12xx**	Certificated - salaried
	13xx	Certificated - hourly	**14xx**	Certificated - hourly
	22xx	Classified - salaried	**21xx**	Classified - salaried
	24xx	Classified - hourly (OT, temp, students)	**23xx**	Classified - hourly (OT, temp, students)

1xxx-Certificated Salaries
    1100-Instructor Salaries *(contract instructor/full-time faculty, sabbatical replacements, academic retiree, etc.)*
        1110-Contract Instructor (salaried)/1120-Sabbatical Replacements
        1160-Coordinators-Instructional, Other
    1200-Noninstructional Salaries
        1210/1220-Education Administrator (S-P/VP/Dean)
        1230-Librarian/1232-Librarian Sabbatical Replacement
        1240-Counselors/1242-Counselor Sabbatical Replacement
        1250-Release/Reassigned Time
        1260-Coordinators, Other
        1280-Coach
    1300-Instructional Salaries, Other *(adjunct, office hours, overload, etc.*
        1310-Instructional Salaries, Adjunct
        1311-Instructor Salaried, Adjunct Office Hours
        1320-Instructor Salaries Overload
        1340-Substitute Instructors
        1350-Summer Instructional Salaries, Adjunct
        1390-Other Instructional Salaries
    1400-Noninstructional Salaries, Other *(adjunct, librarians, counselors, etc.)*
        1410-Educational Administrators, Hourly
        1420-NonInstructional Hourly, Other
        1425-CTA, Retirement Incentive
        1430-Hourly Librarians-Salaries
        1440-Hourly Counselors-Salaries
2xxx-Classified Salaries
    2100-Noninstructional Salaries, Regular Status (*classified managers/supervisors/confidential, CSEA, Local-39 with a Program code of 5000.00 or higher)*
        2111-Classified Managers
        2114/2141-Classified Supervisors
        2121-CSEA
        2131-Local-39
        2151-Confidential
    2200-Instructional Aides, Regular Status
        2210-Direct contact with classroom *(Program code of 4999.99 or lower)*
        2220- No-Direct contact with classroom *(Program code of 5000.00 or higher)*
    2300-Noninstructional Salaries, Other
        2310-Noninstructional no contact with classroom *(Program code of 5000.00 or higher)*
        2320-Noninstructional Hourly Student-no contact with classroom *(Program code of 5000.00 or higher)*
        2390-CSEA/Local-39 Overtime *(Program code of 5000.00 or higher)*
    2400-Instructional Aides, Other *(Program code of 4999.99 or lower)*

2410-Instructional Aides (non-students) with Direct contact with classroom
2420-Instructional Aides (non-students) with No-Direct contact with classroom
2430-Students with Direct contact with classroom
2440-Student with No-Direct contact with classroom
2490-Overtime Instructional
2493-Overtime, Oper Engin-Instructional

3xxx-Fringe Benefits
4xxx-Supplies and Materials*
  4200-Books, Magazines, periodicals, CD, DVDs, etc…
  4300-Software
  4400-Instructional Supplies & Materials
      (Program code of 5999.99 or lower)
  4500-Noninstructional Supplies & Materials
      (Program code of 6000.00 or higher)
  4600-Printing & Copying
  4900-Gasoline & Oil

5xxx-other Operating Expenses and Services*
  5100-Consultant & Contract Services (*category heading-do not use*):
      5110-Personal Service Agreements (PSAs)/Consultants
      5115-Recruitment Services
      5150-Contracted Services/Vendors
      5151-Contracted Instruction
  5200-Travel & Conference Expense (*category heading-do not use*):
      5210-Employee Travel & conference
      5220-Mileage Reimbursement
      5230-Student/Team Travel
      5235-Professional Development
      5240-On/Off Campus Events
      5250-Accreditation Expense
  5300-Dues & Memberships
  5400-Insurances (*category heading-do not use*):
      5410-Property & Liability Insurance
      5420-Student Insurance
  5500-Utilities & Housekeeping
  5600-Rents, Leases & Repairs (*category heading-do not use*):
      5610-Rents & leases
      5620-Repairs & Maintenance
      5630-Maintenance Contracts

6xxx-Capital Outlay*
  6100-Sites and Site Improvement
  6200-Buidlings
  6300-Library Books/Magazines/Periodicals
  6400s-Equipment:
      6410-Additional $200-4999
      6430-Replacement $200-4999
      Notes:
      6410 Equipment Addl $200-$4999 with repairs charged to 6430
      Equipment Replace $200-$4999.

      6420-Additional $5000 and above
      6440-Repalcement $5000 and above
      Notes:
      6420 Equipment Add'l >=$500 with repairs charged to 6440 Equipment
      Replace >=$5000.

7xxx-Other Outgo*
  7500-Student Financial Aid (*category heading-do not use*):
      7510-Fed/State FinAid
      7511-Fed.-R2T4
      7515-State FinAid
      7520-Student Scholarships
  7600-Other Student Aid *(category heading-do not use):*
      7601-Student Aid: Books

		7602-Student Aid: Transportation 7603-Student Aid: Child Care 7604-Student Aid: Meals 7605-Student Aid: Supply & Materials 7606-Student Aid: Parking Permit 7607-Other Student Aid: Grants 7610-Student Aid: Book Rental 7611-Other student expense 7620-Student Aid: Transportation 7650-Student Aid: Stipends 7660-Student Aid: Post 911 or GI Bill *see A/P listing for assistance with determining specific account code in account string.* **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

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- PROJ: Research Analyst Support
		   P000B- PROJ: Administrative of Academic Support Services
		   P000C- PROJ: Inmate Education Program Supp
		   P000D- PROJ: Counseling Support
		   P000E- PROJ: DSPS Support
		   P000F- PROJ: Student Development Support
		   P000G-P000H4, P0001-P0031 -*varies*.
		   Athletic teams:
		   A0001- Athletics: Basketball MN-Team

6		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
		
		Cares Act/HEERF (Federal grant through 5/19/2022):
		    8.1 – Category code 8.1
		    8.2 – Category code 8.2
		    8.3 – Category code 8.3
		    8.4 – Category code 8.4
		    8.5 – Category code 8.5
		    8.6 – Category code 8.6
		    8.7 – Category code 8.7
		    8.8 – Category code 8.8
		    8.9 – Category code 8.9
		    8.10 – Category code 8.10
		    8.11 – Category code 8.11
		    8.12 – Category code 8.12
		    8.13 – Category code 8.13
		    8.14 – Category code 8.14
		    8.15 – Category code 8.15
		    8.16 – Category code 8.16