**CHART OF ACCOUNTS**

The Kern Community College District chart of accounts is “D”.

The chart of account elements that are utilized by Kern Community College District are:

**Fund – Organization – Account – Program – Activity – Location**

**FOAPAL**

**Fund:** Indicate the source of money and uniquely identify all sources of funding. Funds may be unrestricted (GU001) or restricted; and may be specific to one department or shared by many.

*The General Fund is the primary operating fund of the district. It is used to account for those transactions that, in general, cover the full scope of operations of the district, and are considered unrestricted (instruction, administration, student services, maintenance and operations, etc).*

*Restricted Funds are used to account for resources available for the operation and support of the educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure.*

**Organization:** Hierarchical field that identifies a unit of budgetary responsibility. Typically designates specific departments or operating entities. Organization codes identify where approvals and budget control occur.

**Account:** To track assets, liabilities, fund equity items, expense and/or income individually. The account provides the district with a uniform method of recognizing and classifying expenditures, capturing information that must be reported on financial statements, serves as a guide for planning by providing historical information on costs.

*1000-1999 Academic Salaries*

*2000-2999 Classified Salaries*

*3000-3999 Employee Benefits*

*4000-4999 Supplies & Materials*

*5000-5999 Services/Utilities/Operating Expenses*

*6000-6999 Capital Outlay/Equipment*

**Program:** Category of activities with common outputs, functions and objectives. Program codes are, for the most part, dictated by the State TOPS Codes and other State reporting forms and manuals. A program may cross departments.

**Activity:** Reflects the purpose of expenditures. Used to capture activities that could span one or more funds, organizations, or accounts, so they can be “lumped together” for reporting purposes. Activity codes are non-hierarchical. The use of the activity code is optional.

**Location:** Broad classification that reflects the location of the campus or department. The use of the location code is optional