

# Fund Codes

A fund is a separate fiscal and accounting entity with a self-balancing set of accounts recording cash and other financing resources, together with all related liabilities and residual equities or balances or changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.<sup>1</sup>

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<sup>1</sup> GASB Cod. Sec. 1100.102.

# Fund Codes

## Governmental Funds

Governmental fund types are used to account for activities primarily supported by taxes, grants, and similar revenue sources.

- **10 – General Fund (Maintenance and Operation)**  
The main operating fund used to account for and report all financial resources not accounted for and reported in another fund.
  
- **2x – Special Revenue Funds**  
Used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.
  - **20 – Special Revenue Fund - LEA Foundation**
  - **21 – Student Activity Fund**
  - **23 – Non K-12 Programs (Pre-School, Adult Ed., Recreation, etc.)**
  - **26 – Tax Increment Financing Fund**
  
- **3x – Debt Service and Capital Outlay Funds**
  - **31 – Debt Service Fund**  
Used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.
  
  - **32 – Capital Projects Fund**  
Used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.
  
- **40 – Building Reserve Fund**
  
- **49 – School Food Services Governmental Fund**

## Proprietary Funds

Proprietary funds are used to account for activities that receive significant support from fees and charges.

- **50 – Enterprise Funds**  
Used to report any activity for which a fee is charged to external users for goods or services.
  - **51 – School Food Services Enterprise Fund**
- **60 – Internal Service Fund**  
Used to account for and report financial activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

## Fiduciary Funds

Fiduciary funds are used to account for activities conducted by an organization or its component units for the benefit of those outside of the government.

- **7x – Trust and Custodial Funds**
  - **71 – Trust Fund**
  - **76 – Custodial Fund**