

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.¹

FY23 CHANGES

None

¹ GASB Cod. Sec. 1100.102.

FUND CODES

GOVERNMENTAL FUND TYPES

- **10 – General Fund (Maintenance and Operation)**
- **20 – Special Revenue Funds**
 - 21 – Student Activity Fund
 - 23 – Non K-12 Programs (Pre-School, Adult Ed., Recreation, etc.)
 - 26 – Tax Increment Financing Fund
- **30 – Debt Service and Capital Outlay Funds (Header Only- Do Not Use)**
 - 31 – Debt Services Fund
 - 32 – Capital Projects Fund
- **40 – Building Reserve Fund**
- **49 – School Food Services Governmental Fund**

PROPRIETARY FUND TYPES

- **50 – Enterprise Funds**
 - 51 – School Food Services Enterprise Fund
- **60 – Internal Service Fund**

FIDUCIARY FUND TYPES

- **70 – Trust and Custodial Funds (Header Only- Do Not Use)**
 - 71 – Trust Fund
 - 76 – Custodial Fund