

**A. 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
  - 27-29 (assigned by district)
- 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 Fund

**PROPRIETARY FUND TYPES**

- 50 Enterprise Funds
  - 51 School Food Services Fund
  - 52 Swimming Pools
- 60 Internal Service Funds
  - 61-69 (Assigned by District)

**FIDUCIARY FUND TYPES**

- 70 Trust and Custodial Funds (**Header Only- Do Not Use**)
  - 71 Trust Fund
  - 76 Custodial Fund
  - 79 Multi-District Programs