

Fairfield-Suisun Unified School District
SACS/Chart of Accounts

The accounting systems of local educational agencies are organized and operated on a fund basis. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording financial resources and liabilities.

| Component Name | Code | Long Description |
|-----------------------|-------------|--|
| Fund | 01 | General Fund |
| Fund | 11 | Adult Education Fund |
| Fund | 12 | Child Development Fund |
| Fund | 13 | Cafeteria Fund |
| Fund | 14 | Deferred Maintenance Fund |
| Fund | 17 | Economic Uncertainty Fund |
| Fund | 20 | Postemployment Benefits |
| Fund | 21 | Building Fund |
| Fund | 25 | Capital Facilities Fund |
| Fund | 26 | Redevelopment Fund |
| Fund | 30 | State School Building Fund |
| Fund | 35 | County School Facilities Fund (SB50) |
| Fund | 40 | Special Reserve Funds |
| Fund | 49 | Capital Project Fund for Blended Component Units |
| Fund | 51 | Bond Interest & Redemption Fund |
| Fund | 59 | Debt Service Fund for Blended Component Units |
| Fund | 76 | Clearing Fund |