



## *Statewide Accounting Policy & Procedure*

**Accounting Manual Reference:**

Section: Chart of Accounts (COA)  
Sub-section: Fund Source Identifiers

**Effective Date:** 07/01/1999

**Revision Date:** 07/01/2004

A fund source identifier (the fund source chartfield for agencies on the statewide financial system) is a five digit code used to designate revenue sources and track expenditures made against those revenues. Fund source identifiers are also utilized to account for assets, liabilities and fund balances and/or net assets for a specific funding source. For Federal programs a separate fund source must be established for each grant received.

The initial two digits of a fund source have been standardized for statewide reporting purposes. The following table lists the fund source ranges and provides a definition for each range.

<b>FUND SOURCE/ PROGRAM RANGE</b>	<b>TITLE</b>	<b>DEFINITION</b>
01	State Appropriations	This fund source should be used to account for appropriated State funds.
02	Prior Year State Funds	Fund sources in this range should be used to account for State funds carried over from the prior year.
03	Tobacco Funds	Fund sources in this range should be used to account for tobacco settlement funds. At fiscal year end, residual fund balances should be reserved at the Office of the State Treasurer in account 337010. Residual fund balances, equity and/or net assets should be disclosed as surplus at all other State organizations included within the Appropriations Act. When reporting surplus to OPB, Tobacco Funds should be segregated from general State surplus.
04	Redistribution	Fund sources in this range should be used to pool transactions for subsequent distribution to other fund sources.
05	Governor's Emergency Funds	Fund sources in this range should be used to account for Governor's Emergency Funds.
06	Agency Funds	Fund sources in this range should be used to account for assets held by a State organization in a purely custodial capacity for individuals, private organizations or other governments.

FUND SOURCE/ PROGRAM RANGE	TITLE	DEFINITION
07	State Revenue Collections Funds	Fund sources in this range should be used to account for funds collected and remitted to the Office of the State Treasurer in accordance with State statutory requirements.
08	Permanent Funds	Fund sources in this range should be used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for the benefit of the government or its citizenry.
09	Private-Purpose Trust Funds	Fund sources in this range should be used to account for all trust arrangements not properly reported in a pension trust fund or an investment trust fund (e.g., escheat property) under which principal and income benefit individuals, private organizations or other governments.
10-29	Federal Restricted - Direct	Fund sources in this range should be used to account for Federal financial assistance received direct from Federal agencies. Federal financial assistance includes grants, entitlements, contracts, loans, and interest subsidies but does not include direct Federal assistance to individuals.
30-39	Federal Restricted - Indirect	Fund sources in this range should be used to account for Federal financial assistance received from organizations other than the Federal government for which expenditure restrictions remain intact. Federal financial assistance received from organizations included within the State reporting entity should be accounted for within this fund source range.
40-59	Other Restricted – Non Federal	Fund sources in this range should be used to account for nonfederal restricted funds which do not meet the permanent or private-purpose trust fund definitions listed above. Items in this range do not include funds received from other State reporting entity organizations.
60-89	Unrestricted	Fund sources in this range should be used to account for funds for which none of the above fund sources apply. Funds included in this range should also be unrestricted as to purpose and should not be received from organizations included in the State reporting entity.

FUND SOURCE/ PROGRAM RANGE	TITLE	DEFINITION
90-97	Intra State Organization - Non Federal	Fund sources in this range should be used to account for nonfederal funds received from organizations included within the State reporting entity.

Organizations not utilizing the statewide financial system are responsible for insuring that their accounting system has the capability of accounting for all designated revenue sources in a manner similar to that described above. Separate accountability by funding source should be maintained and all Federal programs must be properly identified by their individual CFDA numbers.