

# SECTION 3.02 – FULLY QUALIFIED ACCOUNT STRUCTURE

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## A. Overview

- All general fund Fully Qualified Accounts (FQA) are 15 digits in length, comprised of several parts that are a combination of OSPI required coding and district coding.
- All FQAs are established and maintained by the budget office.
- FQA lists can be run from BusinessPlus, using the appropriate CDD report.
- The sub-fund, state program and activity codes (first six digits of all general fund FQAs) are OSPI defined codes. Location and type codes are district defined.

[Section 3.03](#) is a listing of state program codes.

[Section 3.04](#) is a listing of activity codes.

See [Attachment A](#), [Section 3.04](#) for a list of the OSPI activity code definitions.

[Section 3.05](#) is a listing of district location codes.

[Section 3.06](#) is a listing of type codes.

## B. General Fund Key Structure

<u>Name</u>	<u>Length</u>
Sub-Fund	2
State Program	2
Activity	2
Location	3
Type Code	6

FQA	Sub Fund	State Program	Activity	Loc	Type		Type Description
11-01-27-105-603050	11	01 Basic Ed	27 Teaching	105 Jefferson	60	3050	Early Learning, Local Donation
10-31-32-333-594001	10	31 CTE	32 Instr Tech	333 Jackson HS	59	4001	CTE, State, Support
10-24-26-102-585051	10	21 SpEd	26 Health Srv	102 Garfield	58	5051	Special Education, Federal, IDEA 611

## C. Commonly Used Funds (2 digits)

<u>Name</u>	<u>Sub-Fund</u>
General fund	10 (State/Federal) or 11 (Levy/Local)
Capital projects fund	20
ASB fund	40
Expendable trust fund	70
Transportation vehicle fund	90