Banner Training
Chart of Accounts

June 2009
FOAPAL will replace the current account and subcode numbers.

FOAPAL is an acronym for Fund, Organization, Account, Program, Activity, and Location.
FOAPAL Terminology

Fund = Ledger
- Where did the money come from? (operating, grants, gifts)

Organization = Department account number
- Who does the money belong to or who is spending the money?
  (Accounting, English, Sacred Music, Career Services, Student Affairs)

Account = FRS subcode
- How was the money earned or what is the money being spent on? (tuition, postage, supplies & materials, capital equipment)

Program = Revenue or expense function
- What function does the money serve or how is it being reported?
  (instruction, student services, fundraising)

Activity: more detail on what the revenue or expense is for

Location: physical location of a fixed asset

Note: Rider will not initially use the Activity and Location functionality.
FRS Account to Banner Number

<table>
<thead>
<tr>
<th>F</th>
<th>O</th>
<th>A</th>
<th>P</th>
<th>A</th>
<th>L</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund</td>
<td>Organization</td>
<td>Account</td>
<td>Program</td>
<td>Activity</td>
<td>Location</td>
</tr>
</tbody>
</table>

- Old account number
- Old subcode
- New element
- Not used at this time
Index Code

- 6 character code that represents a specific fund, organization and program combination
- Using an index code eliminates the need to use the fund, organization and program codes
- Not every FRS account has an index code in Banner, but many do
Index Codes

INDEX CODE

Account

Fund Organization Account Program Activity Location

Not used at this time
Old account number: 2-01000
Old subcode: 2410

<table>
<thead>
<tr>
<th>F</th>
<th>O</th>
<th>A</th>
<th>P</th>
<th>A</th>
<th>L</th>
</tr>
</thead>
<tbody>
<tr>
<td>112101</td>
<td>341003</td>
<td>760411</td>
<td>100</td>
<td>Not used at this time</td>
<td></td>
</tr>
<tr>
<td>Lville operating</td>
<td>Accounting Dept</td>
<td>Supplies &amp; Materials</td>
<td>Instruction</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Index Code: acctg
Account: 760411
Why did the FRS account cross the road???