F. BALANCE SHEET CODES

8000 ASSETS AND OTHER DEBITS:

8100 CURRENT ASSETS:

- 8110 Cash
  - 8111 Cash in Banks
  - 8112 Petty Cash
  - 8113 Cash Change Funds
  - 8119 Other Cash
- 8120 Investments
- 8130 Receivables
  - 8131 Local
  - 8132 Local–Property Taxes
  - 8133 State
  - 8134 Federal
  - 8135 Due From Other Funds
  - 8139 Other Receivables
- 8140 Inventories
- 8150 Prepaid Expenditures
- 8190 Other Current Assets

8200 FIXED ASSETS:

- 8210 Land
- 8220 Buildings
- 8250 Equipment
- 8260 Accumulated Depreciation
- 8290 Other Fixed Assets

8400 OTHER DEBITS:

- 8430 Other Debits

9000 LIABILITIES AND FUND EQUITY:

9500 CURRENT LIABILITIES:

- 9505 Negative Cash Balance
- 9510 Accounts Payable
- 9520 Notes Payable
- 9530 Accrued Liabilities

9540 Accrued Salaries and Withholdings

9550 Due to Other Funds

9560 Deferred Revenue
- 9561 Other Local
- 9562 Property Taxes
- 9563 State
- 9564 Federal

9590 Other Current Liabilities

9600 LONG-TERM LIABILITIES:

9610 Bonds Payable

9620 Notes Payable, etc.

9630 Lease Obligations

9700 OTHER CREDIT

9800 FUND BALANCE:

9810 Net Assets Invested in Capital Assets, Net of Related Debt

9820 Restricted Net Assets

9830 Unrestricted Net Assets

Non-Spendable
- 9860 Non-Spendable – Inventories & Prepaid Expenditures
- 9869 Non-Spendable – Other

Restricted
- 9870 Restricted – Debt Service
- 9871 Restricted – Capital Outlay
- 9872 Restricted – Food Service
- 9873 Restricted – Student Activities
- 9874 Restricted – Non K-12
- 9876 Restricted – Transportation Levy
- 9877 Restricted – Restricted – Tort Liability Levy
- 9878 Restricted – Reading Levy
- 9879 Restricted -- Other

Committed
- 9880 Committed – Undistributed Reserve
- 9881 Committed – Contracts
- 9882 Committed – Employee Obligations
- 9889 Committed – Other

Assigned

9890 Assigned – Unrestricted Programs

Unassigned

9899 Unassigned