F. BALANCE SHEET CODES

BALANCE SHEET CLASSIFICATIONS

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

BALANCE SHEET
CLASSIFICATIONS

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 CREDITS

9800 FUND BALANCE:

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

9820 Restricted Net Assets

9830 Unrestricted Net Assets

9840 Reserved Fund Balances:

- 9841 Reserved For Encumbrances & Commitments
- 9842 Reserved For Inventories
- 9843 Reserved For Debt Service
- 9844 Reserved For Commitments
- 9845 Reserved For Prepaid Items
- 9846 Reserved For Special Transportation
- 9847 Reserved For Tort Liability
- 9848 Reserved For Other

9850 Unreserved Fund Balances:

- 9851 Designated for Undistributed Reserve
- 9852 Designated for Unrestricted Programs
- 9853 Designated for Employee Benefit Obligations
- 9854 Designated for Other
- 9855 Designated for Building Reserve
- 9859 Unreserved, Undesignated