

Balance Sheet Codes

As used in this section, assets are resources with present service capacity that the LEA presently controls. Deferred outflows of resources are consumptions of net position by the LEA that are applicable to a future reporting period. Liabilities are present obligations to sacrifice resources that the LEA has little or no discretion to avoid. Deferred inflows of resources are acquisitions of net position by the LEA that is applicable to a future reporting period. Net position, or fund balances, are residual balances presented in a statement of financial position, and is the mathematical difference between (assets + deferred outflows) and (liabilities + deferred inflows).

USBE has defined the mandatory minimum level of reporting required by LEAs as identified by the "M" at the left of the account code. If an LEA chooses to code transactions at a more detailed level than required by USBE, they may elect to do so.

8xxx – ASSETS AND OTHER DEBITS

81xx – Current Assets

- **M 8110 – Cash**
 - 8111 – Cash in Banks
 - 8112 – Petty Cash
 - 8113 – Cash Change Funds
 - 8119 – Other Cash
- **M 8120 – Investments**
- **813x – Receivables**
 - **M 8131 – Local**
 - **M 8132 – Local Property Taxes**
 - **M 8133 – State**
 - **M 8134 – Federal**
 - **M 8135 – Due From Other Funds**
 - **M 8136 – Lease Receivables**
 - **M 8139 – Other Receivables**
- **M 8140 – Inventories**
- **M 8150 – Prepaid Expenditures**
- **M 8190 – Other Current Assets**

82xx – Fixed Assets

- **M 8210 – Land**
- **M 8220 – Buildings**
- **M 8240 – Intangible Assets**
- **M 8250 – Equipment**
- **M 8260 – Accumulated Depreciation/Amortization**
- **M 8290 – Other Fixed Assets**

83xx – Lease Assets

- **M 8310 – Lease - Land**
- **M 8320 – Lease - Building**
- **M 8330 – Lease - Equipment**
- **M 8340 – Lease - Accumulated Depreciation/Amortization**

84xx- Other Debits

- **M 8430 - Other Debits**
- **M 8450 - Deferred Outflows of Resources**
- **M 8460 - Net Pension Asset**

9xxx – Liabilities and Other Credits

95xx – Current Liabilities

- **M 9505 – Negative Cash Balance**
- **M 9510 – Accounts Payable**
- **M 9520 – Notes Payable**
- **M 9530 – Accrued Liabilities**
- **M 9540 – Accrued Salaries and Withholdings**
- **M 9550 – Due to Other Funds**
- **9560 – Unearned Revenue**
 - **M 9561 – Unearned Revenue- Local**
 - **M 9563 – Unearned Revenue- State**
 - **M 9564 – Unearned Revenue- Federal**

- **M 9590 – Other Current Liabilities**

96xx – Long-Term Liabilities

- **M 9610 – Bonds Payable**
- **M 9620 – Notes Payable, etc.**
- **M 9630 – Lease Liabilities**
- **M 9640 – Special Termination Benefits**
- **M 9660 – Net Pension Liability**

97xx – Other Credits

- **M 9750 – Deferred Inflows of Resources**
- **M 9755 – Deferred Inflows of Resources – Actual vs. Expected Pension**
- **M 9760 – Net Difference Pension**
- **M 9765 – Deferred Inflows of Resources – Leases**

98xx – Net Position / Fund Balance

Proprietary and Fiduciary Funds

- **M 9810 – Net Assets Invested in Capital Assets, Net of Related Debt**
- **M 9820 – Restricted Net Position**
- **M 9830 – Unrestricted Net Position**

Governmental Funds

Non-Spendable. Resources reported in a governmental fund that cannot be spent because they are not in spendable form (such as inventories and prepaid items), or contractually required to be maintained intact such as the principal of a permanent fund.

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

Restricted. Fund balances subject to constraints that are externally enforceable by creditors, grantors, laws/regulations, etc.

- **M 9870 – Restricted – Debt Service**
- **M 9871 – Restricted – Capital Outlay**
- **M 9872 – Restricted – Food Service**
- **M 9873 – Restricted – Student Activities**
- **M 9874 – Restricted – Non K-12**
- **M 9878 – Restricted – Reading**
- **M 9879 – Restricted – Other**

Committed. A constraint on the use of resources made at the LEA's highest level of decision-making authority (typically the governing board). Committed balances reflect self-imposed limitations on the use of otherwise available expendable financial resources in governmental funds.

- **M 9880 – Committed – Economic Stabilization**
- **M 9881 – Committed – Contracts**
- **M 9882 – Committed – Employee Obligations**
- **M 9889 – Committed – Other**

Assigned. Amounts that are constrained by the LEA's intent to be used for specific purposes, but are neither restricted or committed.

- **M 9890 – Assigned – Unrestricted Programs**

Unassigned. The residual fund balance that has not been assigned to other funds, and has not been restricted, committed, or assigned to specific purposes within the general fund.

- **M 9899 – Unassigned**