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 LocalBProperty 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 CREDITS

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