

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

8240 Intangible Assets

8250 Equipment

8260 Accumulated Depreciation/Amortization

8290 Other Fixed Assets

8400 OTHER DEBITS:

8430 Other Debits

8450 Deferred Outflows of Resources

8460 Net Pension Asset

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 Advances from Grantors
 9561 Other Local
 9563 State
 9564 Federal

9590 Other Current Liabilities

9600 LONG-TERM LIABILITIES:

9610 Bonds Payable
9620 Notes Payable, etc.
9630 Lease Obligations
9640 Special Termination Benefits

9700 OTHER CREDITS

9750 Deferred Inflows of Resources
9755 Deferred Inflows of Resources – Actual vs. Expected Pension
9760 Net Difference Pension

9800 FUND BALANCE:

9810 Net Assets Invested in Capital Assets, Net of Related Debt
9820 Restricted Net Position
9830 Unrestricted Net Position
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
 9878 Restricted – Reading
 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