

## 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
  - 8136 Lease Receivables
  - 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

#### **8300 LEASE ASSETS**

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

#### **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 Unearned Revenue
  - 9561 Unearned Revenue- Local
  - 9563 Unearned Revenue- State
  - 9564 Unearned Revenue- Federal

9590 Other Current Liabilities

9600 LONG-TERM LIABILITIES:

- 9610 Bonds Payable
- 9620 Notes Payable, etc.
- 9630 Lease Liabilities
- 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
- 9765 Deferred Inflows of Resources – Leases

**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 – Economic Stabilization
  - 9881 Committed – Contracts

9882 Committed – Employee Obligations  
9889 Committed – Other  
Assigned  
9890 Assigned – Unrestricted Programs  
Unassigned  
9899 Unassigned