

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

**BALANCE SHEET
CLASSIFICATIONS**

FY10

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