

3-0700.10 BALANCE SHEET ACCOUNT MATRIX

BALANCE SHEET ACCOUNTS		GOVERNMENTAL FUNDS							
YES INDICATES THIS ACCOUNT IS FREQUENTLY USED IN THIS FUND	Normal or Usual Balance	General Fund 01	SPECIAL REVENUE FUNDS						Adult Education Fund 17
			Transportation Fund 10	Bus Depreciation Fund 11	School Food Fund 12	Tuition Fund 13	Retirement Fund 14	Miscellaneous Programs Fund 15	
ASSETS AND OTHER DEBITS									
101 Cash	Debit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
103 Petty Cash	Debit	Yes							
104 Change Cash	Debit	Yes			Yes				
105 Cash with Fiscal Agents	Debit	Yes							
110 Investment Accounts Outside County Treasurer	Debit								
111 Investments	Debit	Yes	Yes	Yes	Yes	Yes	Yes		Yes
112 Increases and Decreases in Fair Value of Investments									
113 Unamortized Discounts on Investments	Credit								
114 Interest Receivable on Investments	Debit	Yes	Yes	Yes	Yes	Yes	Yes		Yes
115 Accrued Interest on Investments Purchased	Debit								
120 Taxes Receivable – Real Property	Debit	Yes	Yes	Yes		Yes			Yes
129 Allowance for Uncollectible Taxes – Real Property	Credit	Yes	Yes	Yes		Yes			Yes
130 Taxes Receivable – Personal/Mobile Homes	Debit	Yes	Yes	Yes		Yes			Yes
139 Allowance for Uncollectible Taxes – Personal	Credit	Yes	Yes	Yes		Yes			Yes
140 Taxes Receivable – Other Taxes	Debit	Yes	Yes	Yes		Yes			Yes
149 Allowance for Uncollectible Taxes – Other Taxes	Credit	Yes	Yes	Yes		Yes			Yes
150 Taxes Receivable – Protested Taxes	Debit	Yes	Yes	Yes		Yes			Yes
159 Allowance for Uncollectible Taxes – Protested	Credit	Yes	Yes	Yes		Yes			Yes
160 Interfund/Loan Receivable from Other Funds	Debit								
170 Due from Other Funds	Debit								
180 Due from Other Governments	Debit	Yes	Yes		Yes		Yes	Yes	Yes
190 Accounts Receivable	Debit	Yes	Yes		Yes				Yes
199 Allowance for Uncollectible Accounts Receivable	Credit	Yes	Yes		Yes				Yes
210 Bond Proceeds Receivable	Debit	Yes							
220 Inventories for Consumption – Materials and Supplies	Debit				Yes				
230 Inventories for Resale	Debit				Yes				
240 Prepaid Expenses	Debit								
250 Deposits	Debit								
BUDGETING/NOMINAL ACCOUNTS – CLOSED TO 970 UNRESERVED FUND BALANCE									
401 Estimated Revenues (Bdgt.Funds)	Debit	Yes	Yes	Yes		Yes	Yes		Yes
402 Revenues/Other Sources	Credit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
490 Non-Budgeted Revenues–GAAP Purposes (e.g., leases)	Credit								

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BALANCE SHEET ACCOUNTS		GOVERNMENTAL FUNDS							
YES INDICATES THIS ACCOUNT IS FREQUENTLY USED IN THIS FUND	Normal or Usual Balance	General Fund 01	SPECIAL REVENUE FUNDS						
			Transportation Fund 10	Bus Depreciation Fund 11	School Food Fund 12	Tuition Fund 13	Retirement Fund 14	Miscellaneous Programs Fund 15	Adult Education Fund 17
LIABILITIES, DEFERRED REVENUES & FUND EQUITY									
601 Interfund/Loan Payable to Other Funds	Credit								
606 Due to Other Funds	Credit								
611 Due to Other Governments	Credit	Yes			Yes	Yes		Yes	
620 Warrants Payable (closed to 101 cash) See Account 623	Credit	Yes	Yes	Yes	Yes		Yes	Yes	Yes
621 Accounts Payable	Credit	Yes	Yes		Yes	Yes	Yes	Yes	Yes
622 Judgments Payable – Current Portion Only	Credit								
623 Registered Warrants Payable	Credit	Yes	Yes	Yes	No	Yes	Yes	No	Yes
630 Contracts Payable – Current Portion Only	Credit	Yes	Yes	Yes	Yes				
650 Notes or Loans Payable – Current Portion Only	Credit	Yes							
656 Accrued Interest Payable – Current Portion Only	Credit	Yes	Yes	Yes					
660 Accrued Operating Expenses Payable	Credit	Yes	Yes						Yes
661 Accrued Salaries and Benefits	Credit	Yes	Yes						Yes
670 Payroll Deductions and Withholdings	Credit	Yes	Yes						Yes
680 Deferred Revenues	Credit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
690 Deposits Payable	Credit								
BUDGETING/NOMINAL ACCOUNTS – CLOSED TO 970 UNRESERVED FUND BALANCE									
801 Appropriation (budgeted funds)	Credit	Yes	Yes	Yes		Yes	Yes		Yes
802 Expenditures/Other Uses	Debit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
803 Encumbrances (budgeted funds)	Debit	Optional	Optional	Optional					Optional
890 Non-Budgeted Expenditures – GAAP Purposes (e.g., leases)	Debit								
FUND EQUITY									
951 Reserve for Inventories	Credit								
953 Reserve for Encumbrances	Credit	Optional	Optional	Optional					Optional
961 Reserve for Operations (see definitions)	Credit	Yes	Yes				Yes		Yes
963 Reserve for Unused Protested Taxes	Credit	Yes							
964 Reserve for Unused Tax Audit Receipts	Credit	Yes							
970 Unreserved Fund Balance	Credit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
972 Budgetary Fund Balance	Credit	Optional	Optional	Optional					Optional
980 Assets Held in Trust	Credit								

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BALANCE SHEET ACCOUNTS			GOVERNMENTAL FUNDS								
YES INDICATES THIS ACCOUNT IS FREQUENTLY USED IN THIS FUND	Normal or Usual Balance	SPECIAL REVENUE FUNDS									
		Traffic Education Fund 18	Non Op Fund 19	Lease Rental Fund 20	Comp Absence Fund 21	Metal Mines Fund 24	Impact Aid Fund 26	Tech Fund 28	Flex Fund 29	Permanent Endowment Fund 45	Debt Service Fund 50
ASSETS AND OTHER DEBITS											
101 Cash	Debit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
103 Petty Cash	Debit										
104 Change Cash	Debit										
105 Cash with Fiscal Agents	Debit										Yes
110 Investment Accounts Outside County Treasurer	Debit										
111 Investments	Debit	Yes	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes
112 Increases and Decreases in Fair Value of Investments											
113 Unamortized Discounts on Investments	Credit										
114 Interest Receivable on Investments	Debit	Yes	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes
115 Accrued Interest on Investments Purchased	Debit										
120 Taxes Receivable – Real Property	Debit		Yes					Yes	Yes		Yes
129 Allowance for Uncollectible Taxes – Real Property	Credit		Yes					Yes	Yes		Yes
130 Taxes Receivable – Personal/Mobile Homes	Debit		Yes					Yes	Yes		Yes
139 Allowance for Uncollectible Taxes – Personal	Credit		Yes					Yes	Yes		Yes
140 Taxes Receivable – Other Taxes	Debit		Yes					Yes	Yes		Yes
149 Allowance for Uncollectible Taxes – Other Taxes	Credit		Yes					Yes	Yes		Yes
150 Taxes Receivable – Protested Taxes	Debit		Yes					Yes	Yes		Yes
159 Allowance for Uncollectible Taxes – Protested	Credit		Yes					Yes	Yes		Yes
160 Interfund/Loan Receivable from Other Funds	Debit										
170 Due from Other Funds	Debit										
180 Due from Other Governments	Debit										
190 Accounts Receivable	Debit	Yes		Yes							
199 Allowance for Uncollectible Accounts Receivable	Credit	Yes		Yes							
210 Bond Proceeds Receivable	Debit										
220 Inventories for Consumption – Materials and Supplies	Debit										
230 Inventories for Resale	Debit										
240 Prepaid Expenses	Debit										
250 Deposits	Debit										
BUDGETING/NOMINAL ACCOUNTS – CLOSED TO 970 UNRESERVED FUND BALANCE											
401 Estimated Revenues (Budgeted Funds)	Debit		Yes					Yes	Yes		Yes
402 Revenues/Other Sources	Credit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
490 Non-Budgeted Revenues–GAAP Purposes (e.g., leases)	Credit		Yes					Yes	Yes		Yes

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BALANCE SHEET ACCOUNTS		GOVERNMENTAL FUNDS									
YES INDICATES THIS ACCOUNT IS FREQUENTLY USED IN THIS FUND	Normal or Usual Balance	SPECIAL REVENUE FUNDS									
		Traffic Education Fund 18	Non Op Fund 19	Lease Rental Fund 20	Comp Absence Fund 21	Metal Mines Fund 24	Impact Aid Fund 26	Tech Fund 28	Flex Fund 29	Permanent Endowment Fund 45	Debt Service Fund 50
LIABILITIES, DEFERRED REVENUES & FUND EQUITY											
601 Interfund/Loan Payable to Other Funds	Credit										
606 Due to Other Funds	Credit										
611 Due to Other Governments	Credit		Yes								
620 Warrants Payable (closed to 101 cash) See Account 623	Credit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
621 Accounts Payable	Credit	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes
622 Judgments Payable – Current Portion Only	Credit										
623 Registered Warrants Payable	Credit	No	Yes	No		No	No	No	No		No
630 Contracts Payable – Current Portion Only	Credit	Yes						Yes	Yes		Yes
640 Matured Bonds Payable	Credit										Yes
650 Notes or Loans Payable – Current Portion Only	Credit							Yes	Yes		Yes
655 Matured Interest Payable	Credit										
656 Accrued Interest Payable – Current Portion Only	Credit	Yes									
660 Accrued Operating Expenses Payable	Credit	Yes	Yes	Yes			Yes				
661 Accrued Salaries and Benefits	Credit	Yes	Yes	Yes	Yes		Yes				
670 Payroll Deductions and Withholdings	Credit	Yes	Yes	Yes	Yes		Yes				
680 Deferred Revenues	Credit		Yes					Yes	Yes		Yes
690 Deposits Payable	Credit			Yes							
BUDGETING/NOMINAL ACCOUNTS – CLOSED TO 970 UNRESERVED FUND BALANCE											
801 Appropriation (budgeted funds)	Credit		Yes					Yes	Yes		Yes
802 Expenditures/Other Uses	Debit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
803 Encumbrances (budgeted funds)	Debit		Optional								
890 Non-Budgeted Expenditures – GAAP Purposes (e.g.,leases)	Debit										
FUND EQUITY											
951 Reserve for Inventories	Credit										
953 Reserve for Encumbrances	Credit		Optional								
961 Reserve for Operations (see definitions)	Credit										Yes
970 Unreserved Fund Balance	Credit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
980 Assets Held in Trust	Credit									Yes	

3-0700.10 BALANCE SHEET ACCOUNT MATRIX

BALANCE SHEET ACCOUNTS			GOVT TYPE FUNDS		PROPRIETARY TYPE FUNDS										
			CAPITAL PROJ FUNDS		ENTERPRISE FUNDS			INTERNAL SERVICE FUNDS							
YES INDICATES THIS ACCOUNT IS FREQUENTLY USED IN THIS FUND			Normal or Usual Balance		Building Fund 60	Building Reserve Fund 61	Day Care Fund 70	Industrial Arts Fund 71	Misc Enterprise Fund 72	Data Processing Fund 73	Purchasing Fund 74	Central Transport-Ation 75	Internal Service Fund 77	Self Ins Health Fund 78	Self Ins Liab 79
ASSETS AND OTHER DEBITS															
101	Cash	Debit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			
103	Petty Cash	Debit													
104	Change Cash	Debit			Yes										
105	Cash with Fiscal Agents	Debit												Yes	Yes
110	Investment Accounts Outside County Treasurer	Debit													
111	Investments	Debit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			
112	Increases and Decreases in Fair Value of Investments														
113	Unamortized Discounts on Investments	Credit													
114	Interest Receivable on Investments	Debit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			
115	Accrued Interest on Investments Purchased	Debit												Yes	Yes
120	Taxes Receivable – Real Property	Debit		Yes											
129	Allowance for Uncollectible Taxes – Real Property	Credit		Yes											
130	Taxes Receivable – Personal/Mobile Homes	Debit		Yes											
139	Allowance for Uncollectible Taxes – Personal	Credit		Yes											
140	Taxes Receivable – Other Taxes	Debit		Yes											
149	Allowance for Uncollectible Taxes – Other Taxes	Credit		Yes											
150	Taxes Receivable – Protested Taxes	Debit		Yes											
159	Allowance for Uncollectible Taxes – Protested	Credit		Yes											
160	Interfund/Loan Receivable from Other Funds	Debit													
170	Due from Other Funds	Debit						Yes	Yes	Yes	Yes	Yes			
180	Due from Other Governments	Debit			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			
190	Accounts Receivable	Debit			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
199	Allowance for Uncollectible Accounts Receivable	Credit			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
210	Bond Proceeds Receivable	Debit	Yes												
220	Inventories for Consumption – Materials and Supplies	Debit			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
230	Inventories for Resale	Debit			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
240	Prepaid Expenses	Debit													
250	Deposits	Debit													
FIXED ASSETS															
311	Land	Debit													
321	Land Improvements	Debit													
322	Allowance for Depreciation of Land Improvements	Credit													
331	Buildings and Building Improvements	Debit			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			
332	Allowance for Depreciation of Bldgs & Bldg Improvements	Credit			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			
341	Machinery and Equipment	Debit			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			
342	Allowance for Depreciation of Machinery and Equipment	Credit			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			
351	Construction in Progress (closed to 321 & 331 above)	Debit			Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			

3-0700.10 BALANCE SHEET ACCOUNT MATRIX

BALANCE SHEET ACCOUNTS		GOVT TYPE FUNDS		PROPRIETARY TYPE FUNDS								
		CAPITAL PROJ FUNDS		ENTERPRISE FUNDS			INTERNAL SERVICE FUNDS					
YES INDICATES THIS ACCOUNT IS FREQUENTLY USED IN THIS FUND	Normal or Usual Balance	Building Fund 60	Building Reserve Fund 61	Day Care Fund 70	Industrial Arts Fund 71	Misc Enterprise Fund 72	Data Processing Fund 73	Purchasing Fund 74	Central Transport-Ation 75	Internal Service Fund 77	Self Ins Health Fund 78	Self Ins Liab 79
		BUDGETING/NOMINAL ACCOUNTS—CLOSED TO 970 UNRESERVED FUND BALANCE/940 RETAINED EARNINGS										
401	Estimated Revenues (Budgeted Funds)		Yes									
402	Revenues/Other Sources											
490	Non-Budgeted Revenues—GAAP Purposes (e.g., leases)											
LIABILITIES, DEFERRED REVENUES & FUND EQUITY												
601	Interfund/Loan Payable to Other Funds											
606	Due to Other Funds	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
611	Due to Other Governments	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
620	Warrants Payable (closed to 101 cash) See Account 623	No	Yes	No	No	No	No	No	No	No	No	No
621	Accounts Payable	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			
623	Registered Warrants Payable	Yes	Yes									
630	Contracts Payable – Current Portion Only	Yes	Yes									
631	Construction Contracts Payable - Retained Percentage	Yes	Yes									
632	Construction Contracts – Other Payable	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			
650	Notes and Loans Payable – Current Portion Only	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			
656	Accrued Interest Payable – Current Portion Only	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			
660	Accrued Operating Expenses Payable	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			
661	Accrued Salaries and Benefits	Yes	Yes									
670	Payroll Deductions and Withholdings	Yes	Yes					Yes				
680	Deferred Revenues		Yes									
690	Deposits Payable											
LONG-TERM LIABILITIES												
720	Notes Payable			Yes	Yes	Yes	Yes	Yes	Yes			
730	Lease Obligations			Yes	Yes	Yes	Yes	Yes	Yes			
740	Contracts Payable			Yes	Yes	Yes	Yes	Yes	Yes			
BUDGETING/NOMINAL ACCOUNTS—CLOSED TO 970 UNRESERVED FUND BALANCE/940 RETAINED EARNINGS												
801	Appropriation (budgeted funds)		Yes									
802	Expenditures	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
890	Non-Budgeted Expenditures – GAAP Purposes (e.g., leases)											
FUND EQUITY												
921	Invested in Capital Assets, Net of Related Debt	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
930	Restricted Net Assets	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
940	Unrestricted Net Assets	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
961	Reserve for Operations (see definitions)	No	No	No	No	No	No	No	No	No	No	No
970	Unreserved Fund Balance	Yes	Yes	No	No	No	No	No	No	No	No	No

3-0700.10 BALANCE SHEET ACCOUNT MATRIX

BALANCE SHEET ACCOUNTS		FIDUCIARY TYPE FUNDS									
YES INDICATES THIS ACCOUNT IS FREQUENTLY USED IN THIS FUND	Normal or Usual Balance	TRUST FUNDS				AGENCY FUNDS					
		Endowment Fund 81	Interlocal Agreement Fund 82	Student Extracurricular Activities 84	Miscellaneous Trust Fund 85	Payroll Fund 86	Claims Fund 87	Investment Earnings Clearing 88	Retirement /COBRA Insurance Fund 89	Agency A-E 90-94	Cafeteria Fund 95
ASSETS AND OTHER DEBITS											
101	Cash	Debit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
110	Investment Accounts Outside County Treasurer	Debit									
111	Investments	Debit	Yes	Yes		No	No	No	No		Yes
112	Increases/Decreases in Fair Value of Investments										
113	Unamortized Discounts on Investments	Credit									
114	Interest Receivable on Investments	Debit	Yes	Yes							
115	Accrued Interest on Investments Purchased	Debit									
160	Interfund/Loan Receivable from Other Funds	Debit									
170	Due from Other Funds	Debit									
180	Due from Other Governments	Debit									
190	Accounts Receivable	Debit									
199	Allowance for Uncollectible Accounts Receivable	Credit									
240	Prepaid Expenses	Debit									
250	Deposits	Debit									
NOMINAL ACCOUNT CLOSED TO 970 UNRESERVED FUND BALANCE											
402	Revenues/Other Sources	Credit	Yes	Yes		Yes					
LIABILITIES, DEFERRED REVENUES & FUND EQUITY											
601	Interfund/Loan Payable to Other Funds	Credit				Yes	Yes				
606	Due to Other Funds	Credit				Yes	Yes	Yes	Yes	Yes	Yes
611	Due to Other Governments	Credit				Yes	Yes				
620	Warrants Payable (closed to 101 Cash)	Credit	Yes	Yes		Yes	Yes	Yes	No	No	No
621	Accounts Payable	Credit		Yes	Yes				Yes	Yes	Yes
630	Contracts Payable – Current Portion Only	Credit									
650	Notes & Loans Payable – Current Portion Only	Credit									
656	Accrued Interest Payable - Current Portion Only	Credit									
660	Accrued Operating Expenses Payable	Credit									
661	Accrued Salaries and Benefits	Credit									
670	Payroll Deductions and Withholdings	Credit									
680	Deferred Revenues	Credit									
690	Deposits Payable	Credit					Yes				

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BALANCE SHEET ACCOUNTS		FIDUCIARY TYPE FUNDS										
YES INDICATES THIS ACCOUNT IS FREQUENTLY USED IN THIS FUND	Normal or Usual Balance	TRUST FUNDS				AGENCY FUNDS						
		Endowment Fund 81	Interlocal Agreement Fund 82	Student Extracurricular Activities 84	Miscellaneous Trust Fund 85	Payroll Fund 86	Claims Fund 87	Investment Earnings Clearing 88	Retirement /COBRA Insurance Fund 89	Agency A-E 90-94	Cafeteria Fund 95	
<p align="center">NOMINAL ACCOUNT CLOSED TO 970 UNRESERVED FUND BALANCE</p> <p>802 Expenditures/Other Uses</p>		Debit	Yes	Yes	Yes	Yes	No*	No*	No*	No*	No*	No*
<p align="center">FUND EQUITY</p> <p>970 Unreserved Fund Balance</p> <p>980 Assets Held in Trust</p>		Credit Credit	Yes	Yes	Yes	Yes	No*	No*	No*	No*	No*	No*

*Revenue and expenditure accounts may be used in Agency Funds but are never reported. Revenues and expenditures normally equal. Differences are reported as a receivable or payable. Agency funds have no fund balance.