

1100/1200/1300/1400/1500/1800/1900 Asset Object Code Overview

Assets are probable future economic benefits obtained or controlled by a particular entity as a result of past transactions or events. Asset codes are four-digit object codes in the code structure described in the Account Code Overview. These codes are distinguished from other types of object codes as they always begin with the digit "1." School districts may optionally account for transactions at a more detailed level than the level indicated. The *R* by a code indicates that the code is required for reporting purposes (PEIMS and/or Annual Financial and Compliance Report) if such codes are applicable to the school district.

1100	Cash and Cash Equivalents
1101	Inter-fund Cash
1102	Petty Cash Checking
1103	Petty Cash Box
1104	Payroll Clearing
1105	AP Clearing
1106	General Concentration
1107	AETNA/TASB
1108	DEBT Services
1109	Food Services
1121	Investments
1200	Receivables
1221	Property Taxes - Delinquent
1222	Property Taxes – Delinquent Prior Year
1225	Penalty & Interest Receivable
1231	Allowance for Uncollectable Taxes (Credit)
1235	Penalty & Interest Allow for Uncollectible Accts
1241 R	Due from State
1242 R	Due from Federal Agencies
1243 R	Due from Other Governments
1251	Accrued Interest
1261 R	General Fund
1262 R	Special Revenue Fund
1263 R	Debt Service Fund
1264 R	Capital Projects Fund
1268 R	Permanent Funds
1291	Other Receivables
1294	Other Receivables
1298	Payroll Receivables
1300	Inventories
1311	Inventories – Supplies and Materials
1312	Inventories – Tech. Applications
1400	Other Current Assets
1410 R	Deferred Expenditures
1411	Deferred Expenditures
1421	Capitalized Bond and Other Debt Issuance Costs
1431	Premium and Discount on Issuance of Bonds
1500	Land, Buildings and Equipment
1511	Land Purchase and Improvements
1521	Buildings and Improvements

1531	Vehicles
1539	Furniture and Equipment
1550	Capital Leases
1551 R	Buildings purchased under Capital Lease
1569 R	Library Books and Media
1571 R	Accumulated Depreciation - Buildings
1572 R	Accumulated Depreciation - Vehicles
1573 R	Accumulated Depreciation - Furniture and Equipment
1574 R	Accumulated Depreciation - Library Books and Media
1576 R	Accumulated Depreciation - Capital Leases
1581	Construction in Progress
1800	Restricted Assets
1811	Land Purchases, Improvements & Fees
1900	Other Assets
1911	Long-Term Investments