

3400/3500/3600 Fund Balance/Net Assets Object Code Overview

Fund balances/net assets represent the difference between the assets and liabilities of a fund. These 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 “3.” 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.

3400	Reserved/Non-spendable or Restricted Fund Balance
3411	Non-spendable Inventories
3431	Reserve for Prepaid Items/Non-spendable Prepaid Items
3451	Restricted for Federal/State Funds Grant Restrictions
3471	Restricted for Capital Acquisition Program/Contractual Obligations
3481	RESTRICTED FOR RETIREMENT OF LONG-TERM DEBT
3500	Designated/Committed or Assigned Fund Balance
3511	Committed Fund Balance – Construction
3541	Committed Fund Balance
3545 R	Other Committed Fund Balance
3551	Assigned Fund Balance-Construction
3591	Other Designated Fund Balance
3592	Other Designated Fund Balance
3600	Unreserved, Undesignated/Unassigned Fund Balance
3611	Unreserved, Undesignated Fund Balance
3699	Undistributed - Unreserved, Undesignated Fund Balance

