

Type	Codes	Debit	Credit
Assets	100-300	Increases (+)	Decreases (-)
Liabilities	400-500	Decreases (-)	Increases (+)
Fund Equity	700	Decreases (-)	Increases (+)
Revenues & Other Sources	1000-5000	Decreases (-)	Increases (+)
Expenditures & Other Uses	1000-8000	Increases (+)	Decreases (-)

Fund Equity Accounts:

710's	Nonspendable	may be used in fund 10 only
720's	Restricted	used to report fund balances for special revenue and bond redemption funds
	721	Debt Service Fund
	722	Capital Projects Fund
	723	Capital Outlay Fund
	724	Special Education Fund
	725	Pension Fund
	726	Post Secondary Fund
	727	Auditorium Building Fund
	728	Judgment Fund
	729	Other Restricted Funds
740's	Committed	only used when formal action taken by governing board for specific purpose
750's	Assigned	may be used in fund 10 only
760	Unassigned	may be used in fund 10 and may be used in a special revenue fund when the fund balance is a negative fund balance amount

Net Position - these accounts are used in Fund 00, 90 and 50's

706	Net Investment in Capital Assets
707	Restricted Net Position
708	Unrestricted New Position