



ACCOUNT		ACCOUNT DEFINITIONS
300000	OTHER CREDITS-INVEST IN GEN FA	
310000-319999	UNASSIGNED	
320000	NET ASSETS, RESTRICTED FOR REVENUE BOND DEBT SERVICE	Segregation of a portion of retained earnings, in accordance with the terms of revenue bond indentures, for revenue bond debt service payments.
321000	NET ASSETS, RESTRICTED FOR OTHER PURPOSES	Retained earnings reserved for other specific purposes.
322000	NET ASSETS, INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT	The component of the difference between assets and liabilities of proprietary fund that consist of assets with constraints in accordance with the terms of revenue bond indentures for revenue bond debt service payments.
323000-325999	UNASSIGNED	
326000	RETAINED EARNINGS - UNRESERVED - UNDESIGNATED	The accumulated earnings of a proprietary fund that are not reserved for any specific purpose.
327000-327999	UNASSIGNED	
328000	RESERVED FOR ENCUMBRANCES	Commitments related to unperformed contracts (includes both purchase orders and formal contracts) for goods and services.
329000	RESERVED FOR PRE-ENCUMBRANCES	Commitments related to the issuance of a requisition.
330000	RESERVED FOR DEBT SERVICE	Resources legally restricted to the payment of general long- term debt principal and interest maturing in future years.
331000	RESERVED FOR MOTOR FUEL TAXES	Motor Fuel Taxes legally restricted at the Department of Transportation.
332000	RESERVED FOR INVENTORIES	Segregation of a portion of a fund balance to indicate that inventories do not represent expendable available financial resources even though they are a component of current assets.
333000	RESERVED FOR PREPAID ITEMS	Segregation of a portion of fund balance to indicate that prepaid items do not represent expendable available financial resources even though they are a component of net assets.
334000	RESERVED FOR NONCURRENT LOANS RECEIVABLE	Segregation of a portion of fund balance to indicate that noncurrent portions of loans receivable do not represent expendable available financial resources.
335000-335999	UNASSIGNED	
336000	RESERVED FOR ADVANCES TO OTHER FUNDS	Segregation of a portion of fund balance to indicate that advances to other funds do not represent expendable available financial resources.
337000	OTHER RESERVES	Fund balance reserved for other specific purposes.
338000-344999	UNASSIGNED	
345000	RESERVED FOR PENSION BENEFITS	Resources legally or contractually restricted for the payment of pension/annuity benefits.
346000-379999	UNASSIGNED	

ACCOUNT		ACCOUNT DEFINITIONS
380000	UNRESERVED-DESIGNATED FUND BALANCE	Portion of fund balance set aside to indicate tentative plans for future financial resource use, such as general contingencies or equipment replacement.
381000-389999	UNASSIGNED	
390000	UNRESERVED-UNDESIGNATED FUND BALANCE (SURPLUS)	Portion of fund balance representing expendable available financial resources.
391000-399999	UNASSIGNED	