

# 'BALANCE SHEET' ACCOUNTS

DESCRIPTION	IPAM
<b>ASSETS</b>	
<b>100 CURRENT ASSETS</b>	100
<b>110 – CASH</b>	
111 – Cash in Bank (Impress Fund – IPAM)	105
112 – Cash on Hand	101
113 – Petty Cash	102
114 – Change Cash	103
115 – Cash with Fiscal Agents	104
<b>120 – INVESTMENTS</b>	
121 - Investments	180
122 – Unamortized Premiums on Investments	181
123 – Unamortized Discounts on Investments (Credit)	182
124 – Interest Receivable on Investments	162
125 – Accrued Interest on Investments Purchased	163
<b>130 – TAXES RECEIVABLE</b>	
131 – Taxes Receivable	110
132 – Allowance for Uncollected Taxes (Credit)	111
133 – Tax Liens Receivable (IPAM only)	112
134 – Estimated Uncollectable Tax Liens (IPAM only)	113
<b>140 – INTERFUND RECEIVABLES</b>	
141 – Inter-fund Loans Receivable	151 thru 155
142 – Inter-fund Accounts Receivable	131 thru 135
<b>150 – INTERGOVERNMENTAL ACCOUNTS RECEIVABLE</b>	
151 – Intergovernmental Accounts Receivable	140
152 – Estimated Uncollectible Claim from Other Government Unit	141
153 – Due from ISBE	
<b>160 – OTHER RECEIVABLES</b>	
161 – Loans Receivable	122
162 – Allowance for Uncollectible Loans (Credit)	
163 – Other Accounts Receivable	120
164 – Allowance for Uncollectible Accounts Receivable (Credit)	
<b>170 – INVENTORIES</b>	
171 – Inventories for Consumption	170
172 – Inventories for Resale	171
<b>180 – PREPAID ITEMS</b>	
181 - Prepaid Items	192
<b>190 – OTHER CURRENT ASSETS</b>	
191 – Deposits	191
192 – Deferred Expenditures/Expenses	
193 – Capitalized Bond and Other Debt Issuance Costs	
194 – Premium / Discount on Issuance of Bonds	193
195 – Other Accrued Revenue	194
199 – Other Current Assets	199
<b>200 – CAPITAL ASSETS</b>	
210 - WORKS OF ART AND HISTORICAL TREASURES	
220 - LAND	201
221 - Non-Depreciable Land	
222 - Depreciable Land	
223 - Accumulated Depreciation on Land	
230 - BUILDINGS AND BUILDING IMPROVEMENTS	202
231 - Permanent Buildings and Building Improvements	

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DESCRIPTION	IPAM
232 - Temporary Buildings and Building Improvements	
233 - Accumulated Depreciation on Permanent Buildings and Building Improvements	
234 - Accumulated Depreciation on Temporary Buildings and Building Improvements	
240 - SITE IMPROVEMENTS AND INFRASTRUCTURE	203
241 - Accumulated Depreciation on Site Improvements and Infrastructure	
250 CAPITALIZED EQUIPMENT	204,206,207
251 - Capitalized Equipment - 3-Year Schedule	
252 - Capitalized Equipment - 5-Year Schedule	
253 - Capitalized Equipment - 10-Year Schedule	
254 - Accumulated Depreciation on Capitalized Equipment - 3-Year Schedule	
255 - Accumulated Depreciation on Capitalized Equipment - 5-Year Schedule	
256 - Accumulated Depreciation on Capitalized Equipment - 10-Year Schedule	
260 - Construction in Progress	205
<b>300 – BUDGETING ACCOUNTS &amp; OTHER DEBITS</b>	
310 – Estimated Revenues	301
320 – Revenue (Credit)	302
330 – Bonds Authorized - Unissued	303
340 – Amount Available in Debt Service Funds	304
350 – Amount to be provided for Payment of Bonds	305
<b>LIABILITIES</b>	
<b>400 CURRENT LIABILITIES</b>	
<b>410 – INTERFUND PAYABLES</b>	
411 – Inter-fund Loans Payable	431 thru 434
412 – Inter-fund Accounts Payable	411 thru 416
<b>420 – INTERGOVERNMENTAL ACCOUNTS PAYABLE</b>	
421 – Intergovernmental Accounts Payable	420
422 – Intergovernmental Accounts Payable - Unresolved	
<b>430 – OTHER PAYABLES</b>	
431 – Accounts Payable	402
432 – Judgments Payable	403
433 – Notes & Warrants Payable	406 thru 410
434 – Vouchers Payable	401
<b>440 – CONTRACTS PAYABLE</b>	
441 – Contracts Payable	404
442 – Construction Contracts Payable - Retainage	
443 – Construction Contracts Payable	405
<b>450 – BONDS PAYABLE</b>	
451 – Mature Bonds Payable	441
452 – Mature Bonds Payable - Interest	442
453 – Bonds Payable - Current	
454 – Unamortized Premiums on Issuance of Bonds	473
<b>460 – LOANS PAYABLE</b>	
461 – Loans Payable	
462 – Lease Obligations - Current	
463 – Interest Payable	
<b>470 – SALARIES AND BENEFITS PAYABLE</b>	

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DESCRIPTION	IPAM
471 – Accrued Salaries and Benefits	461*
<b>480 – PAYROLL DEDUCTIONS &amp; WITHHOLDINGS</b>	
481 – Payroll Deductions and Withholdings	450 thru 459
482 – Compensated Absences - Current	
483 – Accrued Annual Retirement Contribution Liability	
<b>490 – DEFERRED REVENUES &amp; OTHER CURRENT LIABILITIES</b>	
491 – Deferred revenues	474
492 – Deposits Payable	471
493 – Due to Activity Fund Organizations	480
494 – Due to Fiscal Agent	472
495 – ROE Distributives Payable	
496 – ROE Distributive Interest Payable	
497 – ROE Distributive Interest Payable Unresolved	
498 – Accrued Expenses	461
499 – Other current liabilities	499
<b>500 LONG TERM LIABILITIES</b>	
511 – Bonds Payable	501
512 – Accreted Interest	
513 – Unamortized Gains/Losses on Debt Refundings	
521 – Loans Payable	
531 – Capital Lease Obligations	
551 – Compensated Absences	
561 – Arbitrage Rebate Liability	
590 – Other Long Term Liabilities	599
<b>600 – BUDGETING ACCOUNTS &amp; OTHER CREDITS</b>	
601 - Appropriations	601
602 - Expenditures (Debits)	602
603 - Encumbrances (Debits)	603
<b>700 – FUND BALANCES/FUND NET ASSETS</b>	
711 – Reserve for Inventories	702
712 – Reserve for Prepaid Items	
713 – Reserve for Encumbrances	701
714 – Other Reserved Fund Balance	
720 – Designated Fund Balance	703*
730 – Unreserved Fund Balance	704
740 – Invested in Capital Assets Net of Related Debt	705*
750 - Residual Equity Transfers	
751 - Residual Equity Transfers - Transfers In	
752 - Residual Equity Transfers - Transfers Out	
760 - Prior Period Adjustments	
770 – Restricted Net Assets	
780 – Unrestricted Net Assets	
* IPAM includes other Expenditures	