



BSA Code	BSA Name
1001	Cash-Pool
1002	Cash-Savings
1003	Certificates of Deposit
1004	Imprest Cash
1016	Deposits with Fiscal Agent
1017	Investments in Securities
1020	Taxes Receivable - Real Property - Current Levy
1022	Taxes Receivable - Personal Property - Current Levy
1026	Taxes Receivable - Delinquent - Real Property
1028	Taxes Receivable - Delinquent - Personal Property
1030	Interest and Penalties Receivable on Taxes
1033	Utility Bills Receivable
1034	Delinquent Utility Bills Receivable (on tax roll)
1040	Accounts Receivable (General -Not Governmental Units)
1041	Estimated Uncollectible Accounts Receivable (Cr)
1042	Unbilled Accounts Receivable
1044	Travel Advances Receivable
1045	Special Assessments Receivable - Current
1047	Special Assessments Receivable - Delinquent
1049	Special Assessments Receivable - Deferred
1053	Drain Expense Receivable
1056	Interest Receivable
1057	Local Unit's Share of Assessment Improvement Costs Rec
1060	Notes Receivable
1061	Loans Receivable
1062	Leases Receivable (Current)
1064	Land Contracts Receivable
1071	Due From Cities
1072	Due From Counties
1073	Due From Libraries

Balance Sheet Account

BSA Code	BSA Name
1074	Due From Road Commissions
1075	Due From Schools
1076	Due From Townships
1077	Due From Villages
1078	Due From State
1079	Due From Federal Government
1080	Due From Townships--Road Agreements
1081	Due From Other Units of Government
1083	Due From Employees
1084	Due From Other Funds
1087	Court Orders Receivable
1088	Service Fees Receivable
1089	Forfeiture Certificate Recording Fees Receivable
1107	Inventory-landfill Cells
1109	Inventory--Road Materials
1110	Inventory--Equipment Material and Parts
1111	Restricted Assets/Cash
1123	Prepaid Expense
1128	Assets Held for Sale
1130	Land and Right of Way Purchases
1131	Land Improvements - Non-depreciating
1132	Land Improvements - Depreciating
1133	Accumulated Depreciation--Land Improvements (Cr)
1134	Depletable Assets
1135	Accumulated Depletion--Depletable Assets (Cr)
1136	Buildings, Additions and Improvements
1137	Accumulated Depr--Buildings, Additions and Improvements (Cr)
1138	Road Equipment
1139	Accumulated Depreciation - Road Equipment (Cr)
1140	Shop Equipment
1141	Accumulated Depreciation - Shop Equipment (Cr)
1142	Engineering Equipment
1143	Accumulated Depreciation - Engineering Equipment (Cr)
1144	Yard and Storage Equipment
1145	Accumulated Depreciation - Yard and Storage Equipment (Cr)
1146	Office Equipment and Furniture

Balance Sheet Account

BSA Code	BSA Name
1147	Accumulated Depr--Office Equipment and Furniture (Cr)
1148	Vehicles
1149	Accumulated Depreciation--Vehicles (Cr)
1150	Books
1151	Accumulated Depreciation--Books (Cr)
1152	Water System
1153	Accumulated Depreciation--Water System (Cr)
1154	Sewer System
1155	Accumulated Depreciation--Sewer System (Cr)
1156	Infrastructure
1157	Accumulated Depreciation--Infrastructure
1158	Construction in Progress
1160	Animals
1161	Accumulated Depreciation - Animals
1162	Equipment
1163	Accumulated Depreciation-Equipment
1177	Pending Fixed Assets
1178	Memo Fixed Assets
1179	Memo Fixed Assets - Offset
1180	Investment of Surplus Funds
1181	Investment in Joint Venture
1190	Derivative Contracts
1192	Leases Receivable (Long-Term)
1194	Net Pension Asset
1195	Net OPEB Asset
1196	Unamortized Discounts on Bonds Sold by the Local Unit
1198	Long-Term Advances to Other Funds
1199	Long-Term Advances to Other Units of Government
2201	Vouchers Payable
2202	Accounts Payable
2203	Drain Orders Payable
2205	Judgments Payable
2206	Annuities Payable
2207	Notes Payable (current)
2208	Leases Payable (current)
2211	Contracts Payable--Retained Percentage

Balance Sheet Account

BSA Code	BSA Name
2212	Awarded Contracts Payable - Unbilled
2213	Land Contracts Payable--Current
2214	Due to Other Funds
2221	Due to Cities
2222	Due to Counties
2223	Due to Libraries
2224	Due to Road Commissions
2225	Due to Schools
2226	Due to Townships
2227	Due to Villages
2228	Due to State of Michigan
2229	Due to Federal Government
2230	Due to Other Units of Government
2231	Payroll Deductions Payable
2232	Due to Employees
2233	Due to Former Employees
2234	Due to Intermediate Schools
2235	Due to Community College
2236	Due to Special Education
2237	Ceded Reserves
2238	Incurred But Not Recorded
2250	Bonds Payable--Current
2251	Accrued Interest Payable
2255	Customer Deposits and Interest Payable
2257	Accrued Wages Payable
2258	Accrued Taxes Payable (includes payroll taxes)
2260	Accrued Vacation Leave Payable
2261	Accrued Sick Leave Payable
2265	Bonds Payable (cash bonds, appearance bonds)
2266	Court Orders Payable
2267	Due to Court Wards
2268	Unclaimed Money
2269	Garnishments Payable
2270	Patients' and Inmates' Money Payable
2271	Restitutions Payable
2273	Undistributed Receipts

Balance Sheet Account

BSA Code	BSA Name
2274	Undistributed Tax Collections
2275	Due to Taxpayers (tax overpayments and duplicate payments)
2276	Receipts Refundable
2283	Performance Deposits Payable
2286	Due to Fiscal Agent
2289	Unamortized Premium on Bonds Sold
2299	Other Current Liabilities
3300	Bonds Payable
3303	Drain Orders Payable - Deferred
3304	Leases Payable (Non-Current)
3307	Notes Payable
3310	Contract Payable
3311	Other Long-Term Liabilities
3314	Advances From Other Funds
3328	Advances From State
3329	Advances From Federal
3330	Advances From Local Units
3333	Advances From Special Assessment Districts
3334	Net Pension Liability
3335	Net OPEB Obligation
3339	Unearned Revenues
3343	Accrued Vacation and Sick Leave Payable
3365	Deferred Outflows
3367	Deferred Inflows
3370	Fund Balance - Nonspendable - Prepaids
3371	Fund Balance - Nonspendable - Inventory
3372	Fund Balance - Nonspendable - Long Term Adv to Other Funds
3373	Fund Balance - Nonspendable - Other
3375	Fund Balance - Restricted
3380	Fund Balance - Committed
3385	Fund Balance - Assigned
3390	Fund Balance - Unassigned
3391	Net Position - Invested in Capital Assets
3392	Net Position - Restricted
3399	Net Position - Unrestricted
3900	Reserve for Encumbrance

Balance Sheet Account

BSA Code	BSA Name
3901	Reserve for Pre-Encumbrance
3998	Expenditure Offset
3999	Adjustment Asset Offset