

# Administrative, Budgeting, and Financial Reporting (ABFR) Guidance

## F-197 CASH FILE

### ITEM CODE DICTIONARY

Item #	Description	Fund(s)
1	School District Deposits Received In	GF,ASB,DSF,CPF,TVF,PF,TAFR
2	Investment Earnings	GF,ASB,DSF,CPF,TVF,PF,TAFR
3	Investments Sold (Exclude Interest)	GF,ASB,DSF,CPF,TVF,PF,TAFR
4	Total Schedule A Cash Increases (Sec. 1, pg 6)	GF,DSF,CPF,TVF
5	Warrants Redeemed	GF,ASB,DSF,CPF,TVF,PF,TAFR
6	Warrant Interest Paid	GF,DSF,CPF,TVF
7	Investments Purchased	GF,ASB,DSF,CPF,TVF,PF,TAFR
8	Repayment of Interfund Loan Principal to Fund 2 (Exclude Int)	GF,DSF,CPF,TVF
9	Interfund Loan Interest Paid	GF,DSF,CPF,TVF
10	Transfers to GF 1, CPF 2, TVF 9, and DSF 3	GF,DSF,CPF,TVF
11	Other Cash Decreases—Identify	GF,ASB,DSF,CPF,TVF,PF,TAFR
12	Warrants Issued	GF,ASB,DSF,CPF,TVF,PF,TAFR
13	Interfund Loans to Funds CP 2, DSF 3, TVF 9	GF,CPF
14	Warrants Canceled	GF,ASB,DSF,CPF,TVF,PF,TAFR
15	Revenue Anticipation Notes Issued	GF,DSF,CPF,TVF
16	Revenue Anticipation Notes Redeemed	GF,DSF,CPF,TVF
17	Revenue Anticipation Note Interest Paid	GF,DSF,CPF,TVF
18	Bond Issuance Expenditures	CPF
19	Other Cash Increases—Identify	GF,ASB,DSF,CPF,TVF,PF,TAFR
20	1100 Local Property Tax	GF,DSF,CPF,TVF
21		
22		
23		
24		
25		



<b>Item #</b>	<b>Description</b>	<b>Fund(s)</b>
26		
27	5500 Federal Forests	GF,DSF,CPF
28	1300 Sale of Tax Title Property	GF,DSF,CPF,TVF
29	1400 In Lieu of Taxes	GF,DSF,CPF,TVF
30	1600 County-Administered Forests	GF,DSF,CPF,TVF
31	1900 Other Local Taxes	GF,DSF,CPF,TVF
32	State Apportionment (Total Only) Report 1197	GF,TVF
33		
34	3600 State Forests	GF,DSF,CPF,TVF
35	1500 Timber Excise Tax	GF,DSF,CPF,TVF
36	3900 Other State-General	GF,DSF,CPF
37		
38	2900 Other Local Support Nontax (i.e., Impact Fees)	GF,DSF,CPF,TVF
39		
40	Other Federal (Includes 5200 and 6100)	GF,CPF
41	2400 Interfund Loan Int. Earnings	GF,CPF
42	9100 Sale of Bonds	GF,CPF,TVF
43	9600 Sale of Refunding Bonds	DSF
44		
45		
46	7100 Participation Payments from Other Districts	GF,CPF
47	7301 Nonhigh Participation	GF
48	9900 Transfers	GF,DSF,CPF,TVF
49	Repayment of Interfund Loan Principal from CPF, DSF, TVF (Exclude Interest)	GF,CPF
50	Accrued Interest and Premium on Bond Sales	DSF
51		
52	Interfund Loan Proceeds from Fund 2	GF,DSF,CPF,TVF
53		
54		
55	5400 Federal in Lieu of Taxes	GF,DSF,CPF,TVF
56	Nonvoted Bonds Maturing This Month	DSF
57	Nonvoted Bonds Redeemed by Fiscal Agent	DSF
58	Nonvoted Bonds Redeemed by County Treasurer	DSF
59	Unmatured Nonvoted Bonds Issued	DSF

<b>Item #</b>	<b>Description</b>	<b>Fund(s)</b>
60	Unmatured Nonvoted Refunded Bonds	DSF
61		
62	Unmatured Nonvoted Bonds Refunded	DSF
63	Nonvoted Coupons Maturing this Month	DSF
64	Nonvoted Coupons Interest Paid by Fiscal Agent	DSF
65	Nonvoted Coupons Interest Paid by County Treasurer	DSF
66		
67		
68		
69		
70		
71	Voted Bonds Redeemed by County Treasurer	DSF
72	Voted Coupon Interest Paid by County Treasurer	DSF
73	Monies Remitted to Fiscal Agent by County Treasurer	DSF
74		
75	Voted Bonds Redeemed by the Fiscal Agent	DSF
76	Voted Coupon Interest Paid by the Fiscal Agent	DSF
77	Monies Remitted to County Treas. by Fiscal Agent	DSF
78	Voted Bonds Issued	DSF
79	Voted Coupons Maturing this Month	DSF
80		
81		
82		
83		
84		
85		
86		
87	Voted Refunding Bonds	DSF
88		
89		
90	Voted Bonds Maturing this Month	DSF
91		
92		
93		
94		

<b>Item #</b>	<b>Description</b>	<b>Fund(s)</b>
95		
96		
97	Voted Bonds Refunded	DSF
98	Bond Transfer Fees	DSF
99		
100	Ending Treasurer's Balance	C/S GF,ASB,DSF,CPF,TVF,PF,TAFR
130	Ending Balance Cash Decreases	C/S GF,ASB,DSF,CPF,TVF,PF,TAFR
160	Ending Cash Increases	C/S GF,ASB,DSF,CPF,TVF,PF,TAFR
240	Ending Cash Balance (G.L. 240)	C/S GF,ASB,DSF,CPF,TVF,PF,TAFR
241	Ending Warrants Outstanding Balance (G.L. 241)	C/S GF,ASB,DSF,CPF,TVF,PF,TAFR
250	Fiscal Agent Cash	C/S DSF
450	Ending Investment Balance (G.L. 450)	C/S GF,ASB,DSF,CPF,TVF,PF,TAFR
451		
604	Ending Revenue Anticipation Notes Outstanding	C/S GF,DSF,CPF,TVF
670		
671		
675	Matured Voted Bonds Outstanding	C/S DSF
676	Matured Nonvoted Bonds Outstanding	C/S DSF
685	Voted Coupons Outstanding	C/S DSF
686	Nonvoted Coupons Outstanding	C/S DSF
690	Unmatured Voted Bonds Outstanding	C/S DSF
691	Unmatured Nonvoted Bonds Outstanding	C/S DSF