**ACCOUNT GROUP CODES AND FUND BALANCE INDICATORS  
(TABLE 204 IN CFSTABS)**

|  |  |  |
| --- | --- | --- |
| **Account Group Code Range** | **Group Code/Fund Balance Indicator** | **Description** |
| 109100-109999 | 1 | Unexpended Plant Funds-Fund Balances |
| 119100-119999 | 2 | Retirement of Indebtedness-Fund Balances |
| 129000-129999 | 8 | Investment in Plant-Fund Balances |
| 139100-139999 | 7 | Renewal & Replacement-Fund Balances |
| 149100-149999 | 3 | Loan Funds-Fund Balances |
| 159100-159999 | 4 | Endowment & Similar Funds-Fund Balances |
| 169100-169999 | 5 | Current Funds-Fund Balances |
| 184810-184899 | 4 | Endowment & Similar Funds-Fund Balances |
| 200000-209999 | 5 | Current Funds-Revenue |
| 300000-309999 | 5 | Current Funds-Expenditures |
| 310000 | 1 | Plant Funds-Construction |
| 320000 | 5 | Current Funds-Encumbrance Control |
| 409000, 419000, 429000, 439000, 469000, 479000, 489000, 499000, 519000, 529000, 539000, 549000, 559000, 569000, 579000, 589000, 599000, 609000, 619000, 629000, 639000, 649000, 659000, 669000, 679000, 689000, 699000, 809000, 819000, 829000, 839000, 849000, 859000 | 6 | UCRS-Fund Balances |
| 709000 | 6 | OPEB Trust |

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