

Primary Government and Blended Component Unit GL Codes

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10000 Current Assets

Cash Outside State Treasury

- 11100 Cash on Hand
- 11200 Cash in Bank
- 11300 Cash with State Board of Administration
- 11400 Cash with Fiscal Agents

Cash In State Treasury

- 12100 Unreleased Cash in State Treasury
- 12200 Released Cash in State Treasury
- 12300 Component Unit Cash in Treasury

Unexpended Releases

- 13100 Unexpended General Revenue Releases
- 13400 Unexpended Infrastructure Fund Releases

Investments

- 14100 Pooled Investments with State Treasury
- 14200 Investments with State Board of Administration
- 14300 Special Investments with State Treasury
- 14400 Non-state and CU Investments with State Treasury
- 14500 Equity Investments with Collateral Securities
- 14600 Debt Investments with Collateral Securities
- 14700 Other Investments
- 14800 Fair Value Adjustment for Treasury Investments (SFRS USE ONLY)
- 14900 Security lending for Treasury Investments (SFRS USE ONLY)

Receivables

- 15100 Accounts Receivable
- 15200 Taxes Receivable
- 15300 Interest and Dividends Receivable
- 15400 Loans and Notes Receivable
- 15500 Contracts and Grants Receivable
- 15600 Pension Contributions Receivable
- 15700 Fees Receivable
- 15900 Allowance for Uncollectibles

Due From Governmental Units

- 16100 Due from Other Fund, within Division
- 16200 Due from Other Fund, within Agency
- 16300 Due from Other Agency
- 16400 Due from Federal Government
- 16500 Due from Other Governments
- 16700 Due from Component Units/Primary
- 16800 Due from State Funds - Revolving Fund (NOT VALID FOR FINANCIAL STATEMENTS)
- 16900 Due From Clearing Fund

Inventories

- 17100 Supply Inventory
- 17200 Goods Purchased for Resale
- 17300 Raw Materials
- 17400 Work in Process
- 17500 Finished Goods
- 17600 Overhead
- 17700 Overhead Applied
- 17800 Food Stamp Inventory

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Miscellaneous Assets

19100	Prepaid Items
19200	Deposits
19300	Deferred Charges - Current
19900	Other Current Assets

20000 Non-Current Assets

Restricted Assets

22100	Restricted Cash on Hand
22200	Restricted Cash in Bank
22300	Restricted Cash with State Board of Administration
22400	Restricted Cash in State Treasury
22500	Restricted Investment with State Treasury
22600	Restricted Investment with State Board of Administration
22700	Restricted Other Investments

Investment

24100	Long Term Investments - State Treasury
24500	Equity Investment with Collateral Securities
24600	Debt Investment with Collateral Securities
24700	Other Investments
24800	Unamortized Premiums on Investments
24900	Unamortized Discounts on Investments

Other Assets

25100	Advances to Other Funds
25200	Deferred Charges
25300	Loans/Notes Receivable from Other Governments
25400	Other Loans and Notes Receivable
25500	Advances to Other Governments/Entities
25600	Long Term Interest Receivable
25700	Advances to Other Funds within Agency
25800	Advances to Component Units
25900	Allowance for Uncollectibles

Capital Assets

26300	Infrastructure - Nondepreciable
26400	Works of Art & Historical Treasures - Depreciable
26500	Accumulated Depreciation Works of Art & Historical Treasures
26600	Works of Art & Historical Treasures - Nondepreciable
26700	Leasehold Improvements
26800	Accumulated Depreciation Leasehold Improvements

Capital Assets

27100	Land & Non-amortizable Intangible Assets
27200	Buildings and Building Improvements
27300	Accumulated Depreciation - Buildings & Building Improvements
27400	Infrastructure and Other Improvements
27500	Acc Depreciation - Infrastructure and Other Improvements
27600	Furniture and Equipment
27700	Accumulated Depreciation - Furniture & Equipment
27800	Construction Work in Progress

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Capital Assets

28200	Library Resources
28300	Accumulated Depreciation - Library Resources
28400	Property Under Capital Lease or COP Property
28500	Accumulated Depreciation - Property Under Capital Lease
28800	Amortizable Intangible Assets & Other Capital Assets
28900	Accumulated Amortization & Depreciation – Intangible & Other Capital Assets
29900	Other Non-Current Asset

30000 Current Liabilities

Payables

31100	Accounts Payable
31200	Vouchers Payable
31300	Construction Contracts Payable
31400	Claims Payable
31500	Insurance Liability - Current

Accrued Liabilities

32100	Salaries and Wages
32200	Prize Liability - Current
32300	DROP Participants Pension Benefit - Current
32400	Insurance Claims
32900	Interest Payable
33100	Deposits Payable
33200	Deposits Held to Retire Defeased Bonds

Governmental Payables

35100	Due To Other Fund, within Division
35200	Due To Other Fund, within Agency
35300	Due To Other Agency
35400	Due To Federal Government
35500	Due To Other Governments
35600	Due To General Revenue
35700	Due To Component Unit/Primary
35800	Due To Revolving Fund (NOT VALID FOR FINANCIAL STATEMENTS)
35900	Due To State Funds - Clearing

Matured Debts

36100	Matured Bonds Payable
36200	Matured Certificates of Participation
36900	Matured Interest Payable

Bonds and Certificates of Participation

37100	Bonds Payable - Current
37200	Certificates of Participation - Current
37300	Bonds Payable from Restricted Assets - Current
37900	Accrued Interest - Current
38500	Installment Purchase Contracts - Current

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Miscellaneous Liabilities

38600	Compensated Absences - Current
38700	Capital Leases - Current
38800	Unearned Revenue - Current
38900	Deferred Revenue - Current
39200	Tuition and Housing Benefits Payable - Current
39300	Oblig Under Reverse Repurchase Agreements - Treasury (SFRS USE ONLY)
39400	Oblig Under Reverse Repurchase Agreements - SBA
39700	Oblig Under Security Lending Transactions - Treasury (SFRS USE ONLY)
39800	Oblig Under Security Lending Transactions - SBA
39900	Other Current Liabilities

40000 Non-Current Liabilities

Accrued Liabilities

42200	Prize Liability
42300	DROP Participants Pension Benefit
42500	Loans from Primary

Payable From Restricted Assets

44500	Bonds Payable from Restricted Assets
44600	Interest Payable from Restricted Assets
45100	Advances from Other Funds
45500	Long-Term Due to Other Governments
45600	Due to Federal Government - Arbitrage
45700	Advances from funds within the Agency

Bonds and Certificates of Participation

46100	Bonds Payable
46200	Certificates of Participation
46300	Unamortized Premiums - Bonds Payable
46400	Unamortized Discounts - Bonds Payable
46500	Amount Deferred on Refunding - Bonds Payable
46600	Unamortized Premiums/Discounts - COP
46700	Amount Deferred on Refunding - COP
46900	Accrued Interest

Miscellaneous Liabilities

48500	Installment Purchase Contracts
48600	Compensated Absences
48700	Capital Leases
48800	Unearned Revenue
48900	Deferred Revenue

Miscellaneous Liabilities

49700	Tuition and Housing Benefits Payable
49800	Insurance liability
49900	Other Long-Term Liabilities

50000 Equity

Residual Equity Transfer

51800	Residual Equity Transfer In
51900	Residual Equity Transfer Out

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Net Assets (Proprietary Funds)

53100	Restricted for Lottery
53200	Prior Period Adjustments to Beginning Net Assets
53300	Restricted for Hurricane Cat Fund
53400	Restricted for Prepaid College Program
53500	Restricted for Unemployment Compensation
53600	Investment in Fixed Assets, Net of Debt
53700	Restricted for Pension and Other Employee Benefits (SWGf 73 ONLY)
53800	Restricted Other
53900	Net Assets Unrestricted

Fund Balance (Governmental Funds)

54200	Prior Period Adjustments to Beginning Fund Balance
54600	Collections, General Revenue
54900	Assigned Fund Balance
56100	Nonspendable - Inventories and Prepaid Items
56200	Nonspendable - LT Receivables and Advances (SFRS USE ONLY)
56300	Nonspendable - Permanent Fund Principal
57100	Restricted by Creditors
57200	Restricted by Federal Government
57300	Restricted by Grantors and Contributors (Non-Federal)
57400	Restricted by Enabling Legislation
57500	Restricted by Constitutional Provisions
58100	Committed Fund Balance
59100	Unassigned Fund Balance (SFRS USE ONLY)

60000 Revenues and Receipts

Released (Governmental Funds)

61100	Taxes
61200	Licenses and Permits
61300	Fees, Charges, Commissions and Sales
61400	Grants and Donations - Non Capital
61500	Interest and Dividends
61600	Fines, Forfeits, Judgments and Settlements
61700	Flexible Benefits Contributions
61800	Refunds
61900	Other Revenues

Revenues (Governmental Funds)

62100	Capital Grants and Donations
62200	Sale of Fixed Assets

Released Appropriations

63100	Released General Revenue Appropriation
63300	Released Working Capital Appropriation
63400	Released Infrastructure Fund Appropriation
63500	Reversion of Appropriation, 6/30
63600	Reversion of Appropriation, 12/31
63700	Other Reversion, Fixed Capital Outlay

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Operating Transfers In

65100	Transfers in From Component Units/Primary
65200	Property Transfer In
65500	Federal Funds Transfers within Agency
65600	Federal Funds Transfer In from Other Agency
65700	Transfers in from within The Agency
65800	General Revenue Transfers In
65900	Transfer In from Other Agency

Operating Revenues (Proprietary Funds)

66100	Tolls Facilities Revenue
66200	Interest on Loans
66300	Pension Fund Contributions - State
66400	Pension Fund Contributions - Non-State
66500	Lottery Sales
66600	Deposits from Other Governments
66700	Fees

Operating Revenues (Proprietary Funds)

67100	Sales of Goods and Services - State
67200	Sales of Goods & Services - Non-State
67300	Fines, Forfeits, Judgments and Settlements
67400	Rents - State
67500	Rents and Royalties - Non-State
67600	Interest Earnings - Operating
67700	Gain on Sale of Investments
67800	Loss on Sale of Investments
67900	Other Operating Revenue

Non-Operating Revenue (Proprietary Funds)

68100	SWFS Only - Insurance Recoveries
68200	Fines, Forfeits, Judgments and Settlements
68300	Non Capital Grants and Donations
68400	Rents - State
68500	Rents and Royalties - Non-State
68600	Interest
68700	Capital Grants and Donations
68800	Emergency assessment funds received
68900	Other Non-Operating Revenues

Other Financing Sources (Governmental Funds)

69100	Bond Proceeds
69200	SWFS Only - Insurance Recoveries
69300	Installment Purchase Note Proceeds
69400	Capital Lease Inceptions
69500	Proceeds of Refunding Bonds
69800	Contributions to Permanent Funds
69900	Other Non-Revenue Receipts

70000 Expenditures

Expenditure (Governmental Funds)

71100	Expenditures, Current
71800	Special Items
71900	Extraordinary Items

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Expenditures, Capital Outlay (Governmental Funds)

72100	Expend.- Operating Capital Outlay
72200	Expend.- Fixed Capital Outlay
72300	Installment Purchase Acquisitions
72400	Capital Lease Acquisitions
72500	Depreciation & Amortization Expense
72600	Gain or Loss on Disposal of Capital Assets

Expenditures, Debt Service (Governmental Funds)

73100	Principal Retirement
73200	Interest and Fiscal Charges
73300	Advance Refunding Escrow Payment

Operating Transfers Out

75100	Transfers Out to Component Units/Primary
75200	Property Transfer Out
75500	Federal Funds Transfer Out within the Agency
75600	Federal Funds Transfer Out to Other Agency
75700	Transfers Out within the Agency
75800	General Revenue Transfers Out
75900	Transfers Out to Other Agency

Operating Expenses (Proprietary Funds)

76100	Repairs and Maintenance Expense
76200	Fiscal Charges Expense
76300	Payment of Lottery Winnings
76400	Commissions on Lottery Sales
76500	Capital Asset Impairment (SFRS USE ONLY)
76600	Withdrawal of Funds by Investing Governments
76700	Basic Services
76800	Scholarships and Fellowships

Operating Expenses (Proprietary Funds)

77100	Oper. Exp.- Personal Services
77200	Oper. Exp.- Contractual Services
77300	Oper. Exp.- Materials & Supplies
77400	Oper. Exp.- Bad Debt Expense
77500	Oper. Exp.- Depreciation & Amortization
77600	Interest Expense Operating
77700	Insurance Claims Expense
77800	Cost of Goods
77900	Benefit Payments

Non-Operating Expenses (Proprietary Funds)

78100	Property Disposition Gain or Loss
78200	Escrow Distributions
78300	Interest Expense Non-Operating
78400	Grant Expense
78500	Amortization and Fiscal Charges
78600	Amortization - Non-Operating
78700	Special Item
78800	Extraordinary Gain/Loss
78900	Other Non-Operating Expenses

Other Expenditures (Governmental Funds)

79100	Non-Appropriated Expenditures
79300	Change in Reserve for Prepaids (NOT VALID FOR FINANCIAL STATEMENTS)
79500	Payments to Refunded Bond Escrow Agent

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80000 Estimated Revenues and Receipts (SWFG 10 & 20 ONLY)

Estimated Revenues

81100	Est. Taxes
81200	Est. Licenses And Permits
81300	Est. Fees
81400	Est. Grants and Donations Non Capital
81500	Est. Interest
81600	Est. Fines, Forfeits, Judgments and Settlements
81700	Est. Insurance Contributions
81800	Est. Refunds
81900	Est. Other Revenues

Estimated Revenues

82100	Est. Capital Grants and Donations
82200	Est. Sale of Fixed Assets

Estimated Released Appropriations

83100	Est-Released Gen Rev Appropriations
83300	Est Released Working Capital Approp

Estimated Operating Transfers In

85100	Est. Transfers in from Component Units
85500	Est Federal Funds Transfers in From within Agency
85600	Est Federal Funds Trans in From Other Agency
85700	Est. Trans. in From within The Agency
85800	Est. Gen Revenue Transfers In
85900	Est. Transfers in From Other Agency

Estimated Operating Revenues

86100	Est Toll Facilities Revenue
86200	Est Interest on Loans
86300	Est Pension Fund Contrib. - State
86400	Est Pension Fund Contrib. - Non-state
86700	Est Fees

Estimated Operating Revenue

87100	Est. Sale of Goods & Services - State
87200	Est. Sale of Goods & Services - Non-State
87300	Est. Fines, Forfeits, Judgments and Settlements
87400	Est. Rent - State
87500	Est. Rents and Royalties - Non-State
87600	Est. Interest
87700	Est Gain on Sale of Investments (NOT VALID FOR FINANCIAL STATEMENTS)
87900	Est. Other Operating Revenue

Estimated Non-Operating Revenue

88300	Est. Non-Capital Grants and Donations
88400	Est. Non-Op Rents-State
88500	Est. Non-Op Rents & Royalties- Non-State
88600	Est. Non-Operating Interest
88700	Est Capital Grants and Donations
88900	Est. Other Non-Operating Revenues

Estimated Other Financing Sources

89100	Est. Bond Proceeds
89300	Est Installment Purch. Note Proceeds
89400	Est Capital Lease Inceptions

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90000 Budgetary Controls (SWFG 10 & 20 ONLY)

Disposition of Appropriations

- 91100 Appropriations (NOT VALID FOR FINANCIAL STATEMENTS)
- 91200 Appropriations, Allocated (NOT VALID FOR FINANCIAL STATEMENTS)

Disposition of Approved Budget

- 92100 Approved Budget (NOT VALID FOR FINANCIAL STATEMENTS)
- 92200 Approved Budget, Allotted (NOT VALID FOR FINANCIAL STATEMENTS)
- 92300 Budget Allotted, C & G Subsystem (NOT VALID FOR FINANCIAL STATEMENTS)
- 93100 Allotments (NOT VALID FOR FINANCIAL STATEMENTS)
- 93200 Allotments, C & G Subsystem (NOT VALID FOR FINANCIAL STATEMENTS)
- 94100 Encumbrances (NOT VALID FOR FINANCIAL STATEMENTS)
- 98100 Budgetary Fund Bal Reserved/Encumbrance (NOT VALID FOR FINANCIAL STATEMENTS)
- 99100 Budgetary Fund Balance