Discretely-presented Component Unit GL Codes

Items shown in red italics are headers and are not to be used for coding.

10000 Current Assets

111	Cash on Hand
112	Cash in Bank
113	Cash with SBA
114	Cash with Fiscal Agents
121	Unreleased Cash in State Treasury
122	Released Cash in State Treasury
123	Component Unit Cash in Treasury
134	Unexpended Infrastructure Fund Releases
141	Pooled Investments with State Treasury
142	Investments with SBA
143	Special Investments with State Treasury
144	Component Unit Investments with State
145	Equity Investments with Collateral Securities
146	Debt Investments with Collateral Securities
147	Other Investments
148	Fair Value Adjustment for Treasury Investments (SFRS USE ONLY)
149	Security lending for Treasury Investments (SFRS USE ONLY)
151	Accounts Receivable
152	Taxes Receivable
153	Interest and Dividends Receivable
154	Loans and Notes Receivable
155	Contracts and Grants Receivable
156	Pension Contributions Receivable
157	Fees Receivable
159	Allowance for Uncollectibles
164	Due from Federal Government
165	Due from Other Governments
167	Due from Component Units/Primary
169	Due from Clearing Fund
171	Supply Inventory
172	Goods Purchased for Resale
173	Raw Materials
174	Work in Process
175	Finished Goods
176	Overhead
177	Overhead Applied
191	Prepaid Items
192	Deposits
193	Deferred Charges - Current
199	Other Current Assets

20000 Non-Current Assets

221	Restricted Cash on Hand
222	Restricted Cash in Bank
223	Restricted Cash with SBA
224	Restricted Cash in State Treasury
225	Restricted Investment with State Treasury
226	Restricted Investment with State Board of Administration
227	Restricted Other Investments
233	Restricted Other Non-Current Assets
241	Long-Term Investments - State Treasury

Discretely-presented Component Unit GL Codes

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242	Adjustment to Fair Market Value for Restricted Investments
245	Equity Investment with Collateral Securities
246	Debt Investment with Collateral Securities
247	Other Investments
248	Unamortized Premiums on Investments
249	Unamortized Discounts on Investments
252	Deferred Charges
253	Loans/Notes Receivable from Other Governments
254	Other Loans and Notes Receivable
255	Advances to Other Governments/Entities
256	Long Term Interest Receivable
258	Advances to Component Units
259	Allowance for Uncollectibles
263	Infrastructure - Nondepreciable
264	Works of Art & Historical Treasures - Depreciable
265	Accumulated Depreciation Works of Art & Historical Treasures
266	Works of Art & Historical Treasures - Nondepreciable
267	Leasehold Improvements
268	Accumulated depreciation leasehold improvements
271	Land & Non-amortizable Intangible Assets
272	Buildings and Building Improvements
273	Accumulated Depreciation - Buildings/Building Improvements
274	Infrastructure and Other Improvements
275	Acc Depreciation - Infrastructure and Other Improvements
276	Furniture and Equipment
277	Accumulated Depreciation - Furniture & Equipment
278	Construction Work in Process
282	Library Resources
283	Accumulated Depreciation - Library Resources
284	Property Under Capital Lease
285	Accumulated Depreciation - Property Under Capital Lease
288	Amortizable Intangible Assets & Other Capital Assets
289	Accumulated Amortization & Depreciation – Intangible & Other Capital Assets
299	Other non-current asset

30000 Current Liabilities

311	Accounts Payable
312	Vouchers Payable
313	Construction Contracts Payable
314	Claims Payable
315	Insurance Liability - Current
321	Salaries and Wages
324	Insurance Claims
329	Interest Payable
331	Deposits Payable
332	Deposits Held to Retire Deceased Bonds
354	Due to Federal Government
355	Due to Other Governments
357	Due to Component Unit/Primary
358	Advances from Primary - Short-Term
359	Due to State Funds - Clearing Fund
361	Matured Bonds Payable
362	Matured Certificates of Participation

Discretely-presented Component Unit GL Codes

Items shown in red italics are headers and are not to be used for coding.

369	Matured Interest Payable
371	Bonds Payable - Current
372	Certificates of Participation - Current
379	Accrued Interest - Current
385	Installment Purchase - Current
386	Compensated Absences - Current
387	Capital Leases - Current
388	Unearned Revenue - Current
389	Deferred Revenue - Current
393	Obligations Under Reverse Repurchase Agreements - Treasury
394	Obligations Under Reverse Repurchase Agreements - SBA
397	Obligations Under Security Lending - Treasury
398	Obligations Under Security Lending - SBA
399	Other Current Liabilities

40000 Non-Current Liabilities

425	Loans from Primary
445	Bonds Payable from Restricted Assets
446	Interest Payable from Restricted Assets
455	Due to Other Governments
456	Due to Federal Government - Arbitrage
458	Advances from Primary
461	Bonds Payable
462	Certificates of Participation
463	Unamortized Premiums on Bonds
464	Unamortized Discounts on Bonds
465	Amount Deferred on Refunding
466	Unamortized Premiums/Discounts - COP
467	Amount Deferred on Refunding - COP
469	Accrued Interest
485	Installment Purchases Contracts
486	Compensated Absences
487	Capital Leases
488	Unearned Revenue
489	Deferred Revenue
498	Insurance Liability
499	Other Long-Term Liabilities

50000 Equity

532	Prior Period Adjustments to Beginning Net Assets
533	Restricted for Debt Service
534	Restricted for Permanent Fund-Expendable
535	Restricted for Permanent Fund-Nonexpendable
536	Investment in Fixed Assets, Net of Related Debt
538	Restricted for Other
539	Net Assets Unrestricted

60000 Revenues and Receipts

611	Taxes
614	Operating Grants and Contributions
621	Capital Grants and Contributions
671	Charges for Services
684	Payments from the State of Florida
686	Investment earnings

Discretely-presented Component Unit GL Codes

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688	Emergency Assessment Funds Received
689	Miscellaneous
698	Contributions to permanent funds

70000 Expenditures

726	Gain or Loss on Disposal of Capital Assets
771	Expenses
787	Special Item
788	Extraordinary Item