

Component Unit General Ledger 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
131	Unexpended General Revenue Releases
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	SWFS Only Fair Value Adjustment for Treasury Investments
149	SWFS Only Security lending for Treasury Investments
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
159	Allowance for Uncollectibles
161	Due from State Funds, within Division
162	Due from State Funds, within Department
163	Due from Other Departments
164	Due from Federal Government
165	Due from Other Governmental Units
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 SBA

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227	Restricted Other Investments
241	Long-Term Investments - State Treasury
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
251	Advances to Other Funds
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
257	Advances to Other Funds within Department
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 and Land Improvements
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 Amortization - Property Under Capital Lease
288	Other Capital Assets
289	Accumulated Depreciation - 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	Current Insurance Liability
321	Accrued Salaries and Wages
322	Accrued Prize Liability
323	DROP Participants Pension Benefit - Current
324	Accrued Insurance Claims
329	Accrued Interest Payable
331	Deposits Payable
332	Deposits Held to Retire Deceased Bonds
351	Due to State Funds, within Division

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352	Due to State Funds, within Department
353	Due to Other Departments
354	Due to Federal Government
355	Due to Other Governmental Units
356	Due to General Revenue
357	Due to Component Unit/Primary
359	Due to State Funds - Clearing Fund
361	Matured Bonds Payable
362	Matured Certificates of Participation
369	Matured Interest Payable
371	Current Bonds Payable
372	Current Certificates of Participation
379	Current Accrued Interest
385	Current Installment Purchase Payable
386	Current Compensated Absences Payable
387	Current Capital Leases Payable
388	Unearned Revenue - Current
389	Deferred Revenues
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

422	Accrued Prize Liability
423	DROP Participants Pension Benefit - Non-Current
425	Loans from Primary
445	Bonds Payable from Restricted Assets
446	Interest Payable from Restricted Assets
451	Advances from Other Funds
455	Long-Term Due to Other Governmental Unit
456	Due to Federal Government - Arbitrage
457	Advances from funds within the Department
458	Advances from Primary
461	Bonds Payable
462	Certificates of Participation
463	Unamortized Premiums on Bonds Payable
464	Unamortized Discounts on Bonds Payable
465	Amount Deferred on Refunding
466	Unamortized Premiums/Discounts - COP
467	Amount Deferred on Refunding - COP
469	Accrued Interest
485	Installment Purchase Payable
486	Compensated Absences Payable
487	Capital Leases Payable
488	Unearned Revenue - Long Term
489	Deferred Revenue - Long Term
498	Long-Term Insurance Liability
499	Other Long-Term Liabilities

50000 Equity

532	Prior Period Adjustments to Beginning Net Assets
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536	Investment in Fixed Assets, Net of Debt
539	Net Assets Unrestricted
542	Prior Period Adjustments to Beginning Fund Balance
555	Restricted for Permanent Fund-Nonexpendable
557	Restricted for Debt Service
558	Restricted for Permanent Fund-Expendable
559	Restricted for Other

60000 Revenues and Receipts

611	Property Taxes
614	Operating Grants and Contributions
621	Capital Grants and Contributions
657	Transfers In
671	Charges for Services
684	Payments from the State of Florida
686	Investment earnings
688	Emergency Assessment Funds Received
689	Miscellaneous
698	Contributions to permanent funds

70000 Expenditures

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