

# Statewide Financial Statements General Ledger Codes

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

## **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 Component Unit Investments with State
- 14500 Equity Investments with Collateral Securities
- 14600 Debt Investments with Collateral Securities
- 14700 Other Investments
- 14800 SWFS Only - Fair Value Adjustment for Treasury Investments
- 14900 SWFS Only - Security lending for Treasury Investments

### **Receivables Non-Governmental**

- 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
- 15900 Allowance for Uncollectibles

### **Due From Governmental Units**

- 16100 Due from State Funds, within Division
- 16200 Due from State Funds, within Department
- 16300 Due from Other Departments
- 16400 Due from Federal Government
- 16500 Due from Other Governmental Units
- 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

## Statewide Financial Statements General Ledger Codes

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

### **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 Treasurer
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 Department
25800	Advances to Component Units
25900	Allowance for Uncollectibles

#### **Property, Plant, and Equipment**

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

#### **Property, Plant, and Equipment**

27100	Land and Land Improvements
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

## Statewide Financial Statements General Ledger Codes

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

### **Property, Plant, and Equipment**

28200	Library Resources
28300	Accumulated Depreciation - Library Resources
28400	Property Under Capital Lease
28500	Accumulated Amortization - Property Under Capital Lease
28800	Other Fixed Assets
28900	Accumulated Depreciation - Other Fixed Assets

### **30000 Current Liabilities**

#### **Payables**

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

#### **Accrued Liabilities**

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

#### **Governmental Payables**

35100	Due To State Funds, within Division
35200	Due To State Funds, within Department
35300	Due To Other Departments
35400	Due To Federal Government
35500	Due To Other Governmental Units
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 Fund

#### **Matured Debts**

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

#### **Bonds and Certificates of Participation**

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

## Statewide Financial Statements General Ledger Codes

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

### **Miscellaneous Liabilities**

38600	Current Compensated Absences Liability
38700	Capital Leases-Current Portion
38800	Unearned Revenue - Current
38900	Deferred Revenues
39200	Tuition and Housing Benefits Payable
39300	SWFS Only - Oblig Under Rev Repo Agreements - Treasury
39400	Oblig Under Rev Repo Agreements - SBA
39700	SWFS Only - Oblig Under Security Lnd Trans - Treasury
39800	Oblig Under Security Lnd Trans - SBA
39900	Other Current Liabilities

### **40000 Non-Current Liabilities**

#### **Accrued Liabilities**

42200	Accrued Prize Liability
42300	DROP Participants Pension Benefit - Non-Current
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 Governmental Unit
45600	Due to Federal Government - Arbitrage
45700	Advances from funds within the Department
45800	Advances from Primary

#### **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 Liability
48700	Capital Leases Liability
48800	Unearned Revenue - Long Term
48900	Deferred Revenue - Long Term

#### **Miscellaneous Liabilities**

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

### **50000 Equity**

#### **Residual Equity Transfer**

51800	Residual Equity Transfer In
51900	Residual Equity Transfer Out

## Statewide Financial Statements General Ledger Codes

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

### **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 (SWFG 73 ONLY)
53800	Restricted Other
53900	Net Assets Unrestricted

### **Fund Balance (Governmental Funds)**

54200	Prior Period Adjustments to Beginning Fund Balance
54400	GASB 34 reclassification
54600	Collections, General Revenue
54900	Fund Balance Unreserved

### **Reserved Fund Balance (Governmental Funds)**

55100	Fund Balance Reserved for Encumbrances
55200	Fund Balance Reserved for Inventories
55400	Fund Balance Reserved for Advances to Other Funds
55500	Fund Balance Reserved for Long-Term Receivables
55600	Reserved for Fixed Capital Outlay and Grants in Aid – FCO
55700	Fund Balance Reserved for Debt Service
55800	Reserved for Permanent Fund
55900	Other Fund Balance Reserved

## **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

## Statewide Financial Statements General Ledger Codes

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

### **Operating Transfers In**

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

### **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

Added 9/21/07

### **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	SWFS Only - Contributions to Permanent Funds
69900	Other Non-Revenue Receipts

### **70000 Expenditures**

#### **Expenditure (Governmental Funds)**

71100	Expenditures, Current
71800	Special Items
71900	Extraordinary Items

## Statewide Financial Statements General Ledger Codes

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

### **Expenditures, Capital Outlay (Governmental Funds)**

72100	Expend.- Operating Capital Outlay
72200	Expend.- Fixed Capital Outlay
72300	Installment Purchase Acquisitions
72400	Capital Lease Acquisitions
72500	General Fixed Asset Depreciation Expense
72600	Gain or Loss on Disposal of General Fixed 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 Transfers Out to Other Agencies
75700	Transfers Out within the Agency
75800	General Revenue Transfers Out
75900	Transfers Out to Other Agencies

### **Operating Expenses (Proprietary Funds)**

76100	Repairs and Maintenance Expense
76200	Fiscal Charges Expense
76300	Payment of Lottery Winnings
76400	Commissions on Lottery Sales
76500	SWFS Only - Capital Asset Impairment
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.- Amortization & Write-Offs
77500	Oper. Exp.- Depreciation
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

## Statewide Financial Statements General Ledger Codes

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

### **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 Agencies
85700	Est. Trans. in From within The Agency
85800	Est. Gen Revenue Transfers In
85900	Est. Transfers in From Other Agencies

#### **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

## Statewide Financial Statements General Ledger Codes

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

### **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

### Additional information for proprietary fund GL's

<u>GL</u>	<u>NAME</u>
66100	Tolls Facilities Revenue Toll fees collected by DOT
66200	Interest on Loans Interest earned on loans made under an approved loan program. (Student loans or Housing Finance Agency Loans.)
66300	Pension Fund Contributions – State Pension contributions made on behalf of or by state employees.
66400	Pension Fund Contributions - Non-State Pension contributions made on behalf of or by non-state employed FRS members.
66500	Lottery Sales Sales of lottery tickets.
66600	Deposits from Other Governments Monies received from local government entities that are deposits to the SBA local government investment pool.
66700	Fees Revenues from tuition, books, test materials, registrations for tests, permits, licenses and certificates, audit fees.
67100	Sales of Goods and Services – State Revenue earned from the sale of goods or services within or between agencies.
67200	Sales of Goods & Services - Non-State Revenue earned from the sale of goods or services to the public or other governmental units.
67300	Fines, forfeits, judgments and settlements Fines, penalties, judgments and settlements related to operating items and unclaimed property receipts.
67400	Rents – State Revenue earned by DMS for granting occupancy or use of property to a state entity
67500	Rents and Royalties - Non-State Revenue earned by DMS for granting occupancy or use of property to a non state entity
67600	Interest Earnings – Operating Interest earned by FRS and the SBA Investment TF
67700	Gain on Sale of Investments Net gain on investments sold by FRS or the SBA investment TF
67800	Loss on Sale of Investments Net loss on investments sold by FRS or the SBA investment TF
67900	Other Operating Revenue Any operating revenue not properly recorded someplace else. (requires Form 2)
68300	Non Capital Grants and Donations Grants and donations that are <u>not</u> restricted by the grantor or donor to constructing or acquiring fund capital assets.
68400	Rents – State

Revenue earned by an agency, other than DMS for granting occupancy or use of property to a state agency. (Example: Agency 1 rents a portion of the space it currently occupies or leases to agency 2.)

68500 Rents and Royalties - Non-State

Revenue earned by an agency, other than DMS for granting occupancy or use of property to an entity that is not a state agency. (Example: Agency 1 rents a portion of the space it currently occupies or leases to a local government.)

68600 Interest

All interest earnings except the interest earned on any loan programs and the interest earned by FRS and SBA investment TF.

68700 Capital grants and donations

Grants and donations that are restricted by the grantor or donor to constructing or acquiring fund capital assets.

68900 Other Non-Operating Revenues

Any non-operating revenue not properly recorded someplace else. (*Requires Form 2*)

76100 Repairs and Maintenance Expense

Repairs or maintenance on buildings or equipment used in producing operating revenue

76200 Fiscal Charges Expense

Fees associated with issuance of debt in loan programs. Bank fees involved with any operating revenue or expense

76300 Payment of Lottery Winnings

Prize payments to lottery winners or used to set up accounts for annualized grand award winners

76400 Commissions on Lottery Sales

Amounts paid to lottery vendors as their commission earned on lottery sales or on selling winning tickets.

76600 Withdrawal of Funds by Investing Governments

Monies withdrawn from the SBA Investment TF by local governments

76700 Basic Services

Payments for rent, utilities, pagers, cell phones and beepers, travel, copiers, fax machines

76800 Scholarships and Fellowships

Costs to the University System or Community Colleges of providing scholarships and fellowships

77100 Oper. Exp.- Personal Services

Salaries, employee benefits and training costs

77200 Oper. Exp.- Contractual Services

Contractual payments. Grants to entities outside the reporting entity that are considered operating.

77300 Oper. Exp.- Materials & Supplies

Office supplies, printing, postage, gasoline, furniture not capitalized

77400 Oper. Exp.- Amortization & Write-Offs

Amortization of costs associated with loan program debt or the change in the estimated allowance for doubtful accounts.

77500 Oper. Exp.- Depreciation

Current year depreciation calculation on fund fixed assets

77600 Interest Expense Operating

- Interest on bonds or debt related to loan programs
- 77700 Insurance Claims Expense
  - Claims payments by DMS for the health insurance
- 77800 Cost of Goods
  - The amount paid including any shipping and handling for items purchased for resale. This does not include any overhead or any other indirect costs.
- 77900 Benefit Payments
  - Pension benefit payments
- 78100 Property Disposition Gain or Loss
  - This can be either a debit or a credit. This is an amount calculated at the time a property item is disposed of.
- 78300 Interest Expense Non-Operating
  - Interest on capital leases, installment purchases and bonds
- 78400 Grant Expense
  - Expenses related to Non-Capital grants
- 78500 Amortization and Fiscal Charges
  - Amortization of costs associated with non-loan program debt, costs associated with issuance of non-loan program debt. Fees paid for investing costs.
- 78700 Special Items
- 78800 Extraordinary Gain / Loss
  - This may be a debit or a credit. Amounts determined in accordance with the definition of what is an extraordinary item.
- 78900 Other Non-Operating Expenses
  - Any non-operating expense not properly recorded someplace else.