

DATE: June 8, 2018

TO: Agency Addressed (No. 38, 2017-2018)

FROM: Paul Whitfield  
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Department of Financial Services

SUBJECT: NEW STATE STANDARD GENERAL LEDGER CODES

The following state standard general ledger (GL) codes have been established in FLAIR to record liabilities, deferred outflows of resources, and deferred inflows of resources in accordance with Governmental Accounting Standards Board (GASB) Statement No. 75 – *Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pensions*. The GL codes are effective for fiscal year 2017-18 financial statements.

**NOTE:** These GL codes will be used primarily by the Department of Financial Services Statewide Financial Reporting Section and *only* by those agencies that are required to publish separately audited financial statements.

**23800 - Deferred Outflows - Other Postemployment Benefits**  
**39100 - Other Postemployment Benefits Liability - Current**  
**48200 - Deferred Inflows - Other Postemployment Benefits**  
**49100 - Other Postemployment Benefits Liability**

Additionally, the following state standard GL code has been re-titled in FLAIR for recording deferred inflows for irrevocable split – interest agreements.

**48100 - Deferred Inflows - Irrevocable Split-Interest Agreements**

Please direct questions to the Financial Reporting Section at [sfrs@myfloridacfo.com](mailto:sfrs@myfloridacfo.com).