

Primary Government and Blended Component Unit GL 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
- 12400 Cash in State Treasury Unverified

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
- 15800 Lease Receivable, Current
- 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

Miscellaneous Assets

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

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20000 Non-Current Assets and Deferred Outflows of Resources

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

Deferred Outflows of Resources

23000	Deferred Outflows - Leases
23100	Deferred Outflows Dec in FV-Hedging Derivatives
23200	Deferred Outflows - Grants Paid in Advance
23300	Deferred Outflows - Amount Deferred on Refunding-Bonds Payable
23400	Deferred Outflows - Amount Deferred on Refunding-COP
23500	Deferred Outflows - Pension-related Items - FRS
23600	Deferred Outflows - Pension-related Items - HIS
23700	Deferred Outflows - Pension-related Items - NG
23800	Deferred Outflows - Other Postemployment Benefits
23900	Deferred Outflows - Asset Retirement Obligations
24300	Deferred Outflows - Other (Universities)

Investments

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	Prepaid Charges - Long-term
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
26100	Lease Receivable - Non-Current
26200	Allowance for Doubtful Lease Receivable

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
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
28200	Library Resources
28300	Accumulated Depreciation - Library Resources
28800	Amortizable Intangible Assets & Other Capital Assets
28900	Accumulated Amortization & Depreciation – Intangible & Other Capital Assets
29900	Other Non-Current Asset

Right to Use Leased Assets

28400	Right to Use Leased Assets
28500	Accumulated Amortization, Right to Use Leased Assets
28600	SBITA - Asset
28700	Accumulated Amortization, SBITA

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30000 Current Liabilities

Payables

31100	Accounts Payable
31200	Vouchers Payable
31300	Construction Contracts Payable
31400	Claims Payable
31500	Insurance Liability - Current
31700	Interest Payable - SBITA

Accrued Liabilities

32100	Salaries and Wages
32200	Prize Liability - Current
32300	DROP Participants Pension Benefit - Current
32400	Insurance Claims
32500	Other liabilities
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
37400	Bonds Payable - Direct Borrowings/Placements
37500	Certificates of Participation - Direct Borrowings/Placements
38100	Bonds Payable from Restricted Assets - Direct Borrowings/Placements

Miscellaneous Liabilities

36300	Advances from Primary - Direct Borrowings/Placements
37600	Installment Purchase Contracts - Direct Borrowings/Placements
37700	SBITA Liabilities
37800	Other Current Liabilities - Direct Borrowings/Placements
37900	Accrued Interest - Current
38400	Asset Retirement Obligations - Current
38500	Installment Purchase Contracts - Current
38600	Compensated Absences - Current
38700	Leases Liabilities - Current
38800	Unearned Revenue - Current
38900	Revenues Received in Advance - Current
39100	Other Postemployment Benefits Liability - 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
39500	Pension Liability - HIS - Current
39600	Pension Liability - NG - Current
39700	Oblig Under Security Lending Transactions - Treasury (SFRS USE ONLY)
39800	Oblig Under Security Lending Transactions - SBA
39900	Other Current Liabilities

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40000 Non-Current Liabilities and Deferred Inflows of Resources

Accrued Liabilities

42200	Prize Liability
42300	DROP Participants Pension Benefit
42500	Loans from Primary
42800	Conduit Debt Interest Payable, Non-Current
42900	Other noncurrent liabilities
44100	Conduit Debt Payable, Non-Current

Payable From Restricted Assets

44500	Bonds Payable from Restricted Assets
44600	Interest Payable from Restricted Assets
44700	Bond Payable - Direct Borrowings/Placements
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
46800	Bonds Payable from Restricted Assets - Direct Borrowings/Placements

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

Deferred Inflows of Resources

47100	Deferred Inflows - Service Concession Arrangements
47200	Deferred Inflows - Inc in FV-Hedging Derivatives
47300	Deferred Inflows - Unavailable Revenue
47400	Deferred Inflows - Grants Received in Advance
47500	Deferred Inflows - Amount Deferred on Refunding-Bonds Payable
47600	Deferred Inflows - Amount Deferred on Refunding-COP
47700	Deferred Inflows - Pension-related Items - FRS
47800	Deferred Inflows - Pension-related Items - HIS
47900	Deferred Inflows - Pension-related Items - NG
48100	Deferred Inflows - Irrevocable Split-Interest Agreements
48200	Deferred Inflows - Other Postemployment Benefits
49200	Deferred Inflows - Lease Receivable

Miscellaneous Liabilities

48300	Installment Purchase Contracts - Direct Borrowings/Placements
48400	Asset Retirement Obligations - LT
48500	Installment Purchase Contracts
48600	Compensated Absences
48700	Lease Liabilities - Non-Current
48800	Unearned Revenue
48900	Revenues Received in Advance - Long-term
49000	Other Long-Term Liabilities - Direct Borrowings/Placements
49100	Other Postemployment Benefits Liability
49400	Pension Liability - FRS
49500	Pension Liability - HIS
49600	Pension Liability - NG
49700	Tuition and Housing Benefits Payable
49800	Insurance liability
49900	Other Long-Term Liabilities

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50000 Equity

Residual Equity Transfer

- 51800 Residual Equity Transfer In
- 51900 Residual Equity Transfer Out

Net Position (Proprietary Funds)

- 53100 Restricted for Lottery
- 53200 Error Correction
- 53300 Restricted for Hurricane Cat Fund
- 53400 Restricted for Prepaid College Program
- 53500 Restricted for Unemployment Compensation
- 53600 Net Investment in Capital Assets
- 53700 Restricted for Pension and Other Employee Benefits (SWGF 73 ONLY)
- 53800 Restricted Other
- 53900 Net Position Unrestricted
- 55300 Changes in Accounting Principle
- 55500 Changes to/within Reporting Entity

Fund Balance (Governmental Funds)

- 54200 Error Correction
- 54300 Changes in Accounting Principle
- 54500 Changes to/within Reporting Entity
- 54600 Collections, General Revenue
- 54900 Committed Fund Balance
- 56100 Nonspendable - Inventories and Prepaid Items
- 56200 Nonspendable - LT Receivables and Advances (SFRS USE ONLY)
- 56300 Nonspendable - Permanent Fund Principal
- 56800 Nonspendable - Leases
- 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 or Court Order
- 58100 Committed Fund Balance CAFR General Fund (SFRS USE ONLY)
- 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

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

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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
66800	Lease Revenue

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	Gain or Loss on Early Extinguishment of Debt
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	Lease Revenue
69300	Installment Purchase Note Proceeds
69400	Capital Lease Inceptions
69500	Proceeds of Refunding Bonds
69600	Interest Received on Right of Use Leases
69700	Interest Received on Right of Use Leases(Proprietary)
69800	Contributions to Permanent Funds
69900	Other Non-Revenue Receipts

70000 Expenditures

Expenditure (Governmental Funds)

71100	Expenditures, Current
71800	Special Items
71900	Extraordinary Items

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
72700	RTU SBITA Assets - Acquisitions
72800	Amortization Expense - Right to Use Leased Assets
72900	Amortization Expense - SBITA

Expenditures, Debt Service (Governmental Funds)

73100	Principal Retirement
73200	Interest and Fiscal Charges
73300	Advance Refunding Escrow Payment
73400	Lease Debt Service Principle
73500	Expenditures - Debt Service Principle SBITA
73600	Interest Paid on Right of Use SBITA
73700	Interest Paid on Right of Use SBITA (Proprietary)

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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)

79000	Lease Expense
79100	Non-Appropriated Expenditures
79200	SBITA Expense
79300	Change in Reserve for Prepaids (NOT VALID FOR FINANCIAL STATEMENTS)
79500	Payments to Refunded Bond Escrow Agent
79700	Interest Paid on Right of Use Leases
79800	Interest Paid on Right of Use Leases (Proprietary)

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

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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

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