

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 |
| 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 |

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Miscellaneous Assets

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

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

| | |
|-------|--|
| 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 |

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 |

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 |

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Capital Assets

| | |
|-------|--|
| 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 |

Capital Assets

| | |
|-------|---|
| 28200 | Library Resources |
| 28300 | Accumulated Depreciation - Library Resources |
| 28400 | Property Under Capital Lease or COP Property |
| 28500 | Accumulated Depreciation - Property Under Capital Lease |
| 28800 | Amortizable Intangible Assets & Other Capital Assets |
| 28900 | Accumulated Amortization & Depreciation – Intangible & Other Capital Assets |
| 29900 | Other Non-Current Asset |

30000 Current Liabilities

Payables

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

Accrued Liabilities

| | |
|-------|---|
| 32100 | Salaries and Wages |
| 32200 | Prize Liability - Current |
| 32300 | DROP Participants Pension Benefit - Current |
| 32400 | Insurance Claims |
| 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 |

Primary Government and Blended Component Unit GL Codes

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Bonds and Certificates of Participation

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

Miscellaneous Liabilities

| | |
|-------|--|
| 38400 | Asset Retirement Obligations - Current |
| 38600 | Compensated Absences - Current |
| 38700 | Capital Leases - 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 |

40000 Non-Current Liabilities and Deferred Inflows of Resources

Accrued Liabilities

| | |
|-------|-----------------------------------|
| 42200 | Prize Liability |
| 42300 | DROP Participants Pension Benefit |
| 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 Governments |
| 45600 | Due to Federal Government - Arbitrage |
| 45700 | Advances from funds within the Agency |

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 |

Primary Government and Blended Component Unit GL Codes

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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 |

Miscellaneous Liabilities

| | |
|-------|--|
| 48100 | Deferred Inflows - Irrevocable Split-Interest Agreements |
| 48200 | Deferred Inflows - Other Postemployment Benefits |
| 48400 | Asset Retirement Obligations - LT |
| 48500 | Installment Purchase Contracts |
| 48600 | Compensated Absences |
| 48700 | Capital Leases |
| 48800 | Unearned Revenue |
| 48900 | Revenues Received in Advance - Long-term |

Miscellaneous Liabilities

| | |
|-------|---|
| 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 |

50000 Equity

Residual Equity Transfer

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

Net Position (Proprietary Funds)

| | |
|-------|---|
| 53100 | Restricted for Lottery |
| 53200 | Prior Period Adjustments to Beginning Net Position |
| 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 |

Primary Government and Blended Component Unit GL Codes

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Fund Balance (Governmental Funds)

| | |
|-------|--|
| 54200 | Prior Period Adjustments to Beginning Fund Balance |
| 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 |
| 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 |

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 |

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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 | SWFS Only - Insurance Recoveries |
| 69300 | Installment Purchase Note Proceeds |
| 69400 | Capital Lease Inceptions |
| 69500 | Proceeds of Refunding Bonds |
| 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 |

Expenditures, Debt Service (Governmental Funds)

| | |
|-------|----------------------------------|
| 73100 | Principal Retirement |
| 73200 | Interest and Fiscal Charges |
| 73300 | Advance Refunding Escrow Payment |

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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)

| | |
|-------|---|
| 79100 | Non-Appropriated Expenditures |
| 79300 | Change in Reserve for Prepaids (NOT VALID FOR FINANCIAL STATEMENTS) |
| 79500 | Payments to Refunded Bond Escrow Agent |

Primary Government and Blended Component Unit GL Codes

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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 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 |

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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