

Discretely-presented Component Unit GL 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
124	Cash in State Treasury Unverified
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 Treasury
145	Equity Investments with Collateral Securities
146	Debt Investments with Collateral Securities
147	Other Investments
148	Fair Value Adjustment for Treasury Investments (SFRS USE ONLY)
149	Security lending for Treasury Investments (SFRS USE ONLY)
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
157	Fees Receivable
158	Lease Receivable
159	Allowance for Uncollectibles
164	Due from Federal Government
165	Due from Other Governments
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 and Deferred Outflows of Resources

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 State Board of Administration
227	Restricted Other Investments

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230	Deferred Outflows - Leases
231	Deferred Outflows Dec in FV-Hedging Derivatives
232	Deferred Outflows - Grants Paid in Advance
233	Deferred Outflows - Amount Deferred on Refunding-Bonds Payable
234	Deferred Outflows - Amount Deferred on Refunding-COP
235	Deferred Outflows - Pension-related Items - FRS
236	Deferred Outflows - Pension-related Items - HIS
237	Deferred Outflows - Pension-related Items - NG
238	Deferred Outflows - Other Postemployment Benefits
239	Deferred Outflows - Asset Retirement Obligations
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
252	Prepaid Charges - Long-term
253	Loans/Notes Receivable from Other Governments
254	Other Loans and Notes Receivable
255	Advances to Other Governments/Entities
256	Long Term Interest Receivable
258	Advances to Component Units
259	Allowance for Uncollectibles
261	Lease Receivable
262	Allowance for Doubtful Lease Receivables
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 & Non-amortizable Intangible Assets
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	Right to Use Leased Assets
285	Amortization, Right to Use Leased Assets
286	SBITA - Asset, Net
287	Accumulated Amortization, SBITA
288	Amortizable Intangible Assets & Other Capital Assets
289	Accumulated Amortization & Depreciation – Intangible & Other Capital Assets
291	Lease - Furniture & Equipment
292	Lease - Amortization - Furniture & Equipment
293	Lease - Other
294	Lease - Amortization - Other
295	Lease -Non-depreciable Land or Other Assets

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299 Other Non-current asset

30000 Current Liabilities

311 Accounts Payable
312 Vouchers Payable
313 Construction Contracts Payable
314 Claims Payable
315 Insurance Liability - Current
317 Interest Payable - SBITA
321 Salaries and Wages
324 Insurance Claims
325 Conduit Debt Interest Payable
327 Accrued Interest Payable - Leases
329 Interest Payable
331 Deposits Payable
332 Deposits Held to Retire Defeased Bonds
341 Conduit Debt Payable
354 Due to Federal Government
355 Due to Other Governments
357 Due to Component Unit/Primary
358 Advances from Primary - Short-Term
359 Due to State Funds - Clearing Fund
361 Matured Bonds Payable
362 Matured Certificates of Participation
363 Advances from Primary - Direct Borrowings/Placements
369 Matured Interest Payable
371 Bonds Payable - Current
372 Certificates of Participation - Current
373 Bonds Payable from Restricted Assets – CURR
374 Bonds Payable - Direct Borrowings/Placements
375 Certificates of Participation - Direct Borrowings/Placements
376 Installment Purchase Agreements - Direct Borrowings/Placements
377 SBITA Liabilities
378 Other Current Liabilities - Direct Borrowings/Placements
379 Accrued Interest - Current
381 Bonds Payable from Restr Assets - Direct Borrowings/Placements
384 Asset Retirement Obligations - Current
385 Installment Purchase - Current
386 Compensated Absences - Current
387 Lease Liabilities, Current
388 Unearned Revenue - Current
389 Revenues Received in Advance - Current
391 Other Postemployment Benefits Liability - Current
393 Obligations Under Reverse Repurchase Agreements - Treasury
394 Obligations Under Reverse Repurchase Agreements - SBA
395 Pension Liability - HIS - Current
397 Obligations Under Security Lending - Treasury
398 Obligations Under Security Lending - SBA
399 Other Current Liabilities

40000 Non-Curent Liabilities and Deferred Inflows of Resources

425 Loans from Primary
428 Conduit Debt Interest Payable, Non-Current

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431	Certificates of Participation - Direct Borrowings/Placements
432	SBITA Liabilities, Non-Current
441	Conduit Debt Payable, Non-Current
445	Bonds Payable from Restricted Assets
446	Interest Payable from Restricted Assets
447	Bonds Payable - Direct Borrowings/Placements
455	Due to Other Governments
456	Due to Federal Government - Arbitrage
458	Advances from Primary
461	Bonds Payable
462	Certificates of Participation
463	Unamortized Premiums on Bonds
464	Unamortized Discounts on Bonds
466	Unamortized Premiums/Discounts - COP
467	Amount Deferred on Refunding - COP
468	Bonds Payable from Restricted Assets - Direct Borrowings/Placements
469	Accrued Interest
471	Deferred Inflows - Service Concession Arrangements
472	Deferred Inflows - Inc in FV-Hedging Derivatives
473	Deferred Inflows - Unavailable Revenue
474	Deferred Inflows - Grants Received in Advance
475	Deferred Inflows - Amount Deferred on Refunding-Bonds Payable
476	Deferred Inflows - Amount Deferred on Refunding-COP
477	Deferred Inflows - Pension-related Items - FRS
478	Deferred Inflows - Pension-related Items - HIS
479	Deferred Inflows - Pension-related items - NG
481	Deferred Inflows - Irrevocable Split-Interest Agreements
482	Deferred Inflows - Other Postemployment Benefits
483	Installment Purchase Contracts - Direct Borrowings/Placements
484	Asset Retirement Obligations - LT
485	Installment Purchases Contracts
486	Compensated Absences
487	Leases Liabilities, Non-Current
488	Unearned Revenue
489	Revenues Received in Advance - Long-term
490	Other Long-term Liabilities - Direct Borrowings/Placements
491	Other Postemployment Benefits Liability
492	Deferred Inflows - Lease Receivables
494	Pension Liability - FRS
495	Pension Liability - HIS
496	Pension Liability - NG
498	Insurance Liability
499	Other Long-Term Liabilities

50000 Equity

532	Error Correction
533	Restricted for Debt Service
534	Restricted for Permanent Fund-Expendable
535	Restricted for Permanent Fund-Nonexpendable
536	Net Investment in Capital Assets
538	Restricted for Other
539	Net Assets Unrestricted
543	Changes in Accounting Principle

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60000 Revenues and Receipts

611	Taxes
614	Operating Grants and Contributions
621	Capital Grants and Contributions
668	Lease Revenue
671	Charges for Services
672	Sales of Goods & Services - Non-State
677	Gain on Sale of Investments
678	Loss on Sale of Investments
683	Non Capital Grants and Donations
684	Payments from the State of Florida
686	Investment earnings
688	Emergency Assessment Funds Received
689	Miscellaneous
697	Interest Received on Right of Use Leases
698	Contributions to Permanent Funds
699	Other Non-Revenue Receipts

70000 Expenditures

726	Gain or Loss on Disposal of Capital Assets
728	Amortization Expense - Right to Use Lease Assets
729	Amortization Expense - SBITA
737	Interest Paid on Right of Use SBITA
771	Expenses
775	Depreciation and Amortization
781	Property Disposition Gain or Loss
787	Special Item
788	Extraordinary Item
790	Lease Expense
792	SBITA Expense
798	Interest Paid on Right of Use Leases