

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
11210	Cash in Bank of America
11219	Cash in JPMorgan 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
14155	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
15129	Forward K Margin Collateral 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
16217	Due from Other Fund
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

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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

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

Investments

24100	Long Term Investments - State Treasury
24300	Deferred Outflows - Other (Universities)
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

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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

26100	Lease Receivable - Non-Current
26200	Allowance for Doubtful Lease Receivable
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

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	Right to Use Leased Assets
28500	Accumulated Amortization, Right to Use Leased Assets
28600	SBITA - Asset
28700	Accumulated Amortization, SBITA
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
31700	Interest Payable - SBITA

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Accrued Liabilities

32100	Salaries and Wages
32200	Prize Liability - Current
32300	DROP Participants Pension Benefit - Current
32400	Insurance Claims
32500	Conduit Debt Interest Payable
32700	Accrued Interest Payable - Leases
32900	Interest Payable
33100	Deposits Payable
33200	Deposits Held to Retire Defeased Bonds
34100	Conduit Debt Payable

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
36300	Advances from Primary - Direct Borrowings/Placements
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
37600	Installment Purchase Contracts - Direct Borrowings/Placements
37700	SBITA Liabilities
37800	Other Current Liabilities - Direct Borrowings/Placements
37900	Accrued Interest - Current
38500	Installment Purchase Contracts - Current

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Miscellaneous Liabilities

38100	Bonds Payable from Restricted Assets - Direct Borrowings/Placements
38400	Asset Retirement Obligations - 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

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

Payable From Restricted Assets

44100	Conduit Debt Payable, Non-Current
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

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
46800	Bonds Payable from Restricted Assets - Direct Borrowings/Placements
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

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Miscellaneous Liabilities

48100	Deferred Inflows - Irrevocable Split-Interest Agreements
48200	Deferred Inflows - Other Postemployment Benefits
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

Miscellaneous Liabilities

49000	Other Long-Term Liabilities - Direct Borrowings/Placements
49100	Other Postemployment Benefits Liability
49200	Deferred Inflows - Lease Receivable
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
55300	Changes In Accounting Principle
55500	Changes to/within the Reporting Entity

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Fund Balance (Governmental Funds)

54200	Prior Period Adjustments to Beginning Fund Balance
54300	Changes In Accounting Principle
54500	Changes to/within the 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
57600	Restricted by Pension Benefits
57700	Restricted for Other Postemployment Benefits
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
61660	OPIOID Settlements
61700	Flexible Benefits Contributions
61800	Refunds
61900	Other Revenues
61980	Sale of Swap Contracts

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

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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
65904	Transfer from AWI
65922	Transfer from Dept of Highway Safety & MV

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
67712	Gain(Loss) on Swaps
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	Lease Inceptions
69500	Proceeds of Refunding Bonds
69600	Lease Revenue
69700	Interest Received on Right of Use Leases
69800	Contributions to Permanent Funds
69900	Other Non-Revenue Receipts
69923	Hillborough Charter Co

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70000 Expenditures

Expenditure (Governmental Funds)

71100 Expenditures, Current
71162 Transfer CO INT to Loop TOUR Dev/460001
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 Lease Acquisitions
72500 Depreciation 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 Principal at Inception
73500 SBITA Debt Service Principal at Inception
73600 Interest Paid on Right of Use SBITA (Governmental)
73700 Interest Paid on Right of Use SBITA (Proprietary)
73800 Lease Debt Service Principal
73900 SBITA Debt Service Principal

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
76277 CCP Swap Fees
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

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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
79175	Purchase of Futures-Apprec/Deprec
79180	Purchase of Swap Contracts
79187	Purchase of Swaps-Apprec(Deprec)
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 (Governmental)
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 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