

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 |
| 243 | Deferred Outflows - Other |
| 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 | SBITA – Accumulated Amortization |
| 288 | Amortizable Intangible Assets & Other Capital Assets |
| 289 | Accumulated Amortization & Depreciation – Intangible & Other Capital Assets |
| 299 | Other Non-current assets |

30000 Current Liabilities

| | |
|-----|------------------|
| 311 | Accounts Payable |
|-----|------------------|

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| | |
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| 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, Current |
| 329 | Interest Payable |
| 331 | Deposits Payable |
| 332 | Deposits Held to Retire Defeased Bonds |
| 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-Current Liabilities and Deferred Inflows of Resources

| | |
|-----|--|
| 425 | Loans from Primary |
| 428 | Conduit Debt Interest Payable, 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 |

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

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 |
| 684 | Payments from the State of Florida |

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| | |
|-----|--|
| 686 | Investment earnings |
| 688 | Emergency Assessment Funds Received |
| 689 | Miscellaneous |
| 697 | Interest Received on Right of Use Leases |
| 699 | Other Non-Revenue Receipts |

70000 Expenditures

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