



75.40 General Ledger Account Codes

75.40.10

June 1, 2011

Sequential by code number

GL CODE

GENERAL LEDGER CODE

0000 - BUDGETARY & FULL TIME EQUIVALENT (FTE)

0001	Estimated cash receipts
0002	Estimated cash disbursements
0003	Estimated 25 th month cash disbursements
0004	Estimated encumbrances
0005	Estimated unallotted FTEs
0006	Estimated accrued receipts
0064	Estimated contract expenditures
0110	Approved estimated FTEs
0111	Adjusted estimated FTEs
0120	Actual FTEs
0130	Accrued FTEs
0139	Receivable liquidations
0140	DSHS FTE liquidations
0159	Liability liquidations
0311	Adjusted estimated revenue
0611	Approved unallotted
0612	Adjusted unallotted
0613	Adjusted unallotted
0621	Approved allotments
0622	Adjusted allotments
0623	Adjusted allotments
0631	Approved reserve
0632	Adjusted reserve
0633	Adjusted reserve
0651	Federal cost allocation expenditures
0910	Budgetary control
0995	Expenditure control
0998	Statistical clearing

Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE
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1000 - ASSETS OTHER THAN CAPITAL**1100 - CASH**

1110	Cash in Bank
1120	Undeposited Local Cash
1130	Petty Cash
1140	Cash and Investments with Escrow Agents and Trustees
1150	Cash with Fiscal Agents

1200 - INVESTMENTS

1205	Temporary and/or Pooled Cash Investments
1206	Investments with Local Government Investment Pool
1209	Short-Term Portion of Long-Term Investments
1210	Investments
1215	Investments under Reverse Repurchase Agreements
1216	Collateral held under Securities Lending Agreements
1219	Investments in Commingled Trust Funds (SIB Only)
1220	Unamortized Premiums on Investments
1230	Unamortized Discounts on Investments
1271	Commingled Trust Funds Investments (SIB Only)
1272	Commingled Trust Funds Unamortized Premiums on Investments (SIB Only)
1273	Commingled Trust Funds Unamortized Discounts on Investments (SIB Only)
1278	Commingled Trust Funds Valuation Allowance - Investments (SIB Only)
1280	Valuation Allowance - Investments

1300 - SHORT-TERM RECEIVABLES**1310 and 1320 - SHORT-TERM RECEIVABLES**

1311	Taxes Receivable
1312	Accounts Receivable
1313	Notes Receivable
1314	Loans Receivable
1315	Commingled Trust Funds Interest Receivable (SIB Only)
1316	Interest and Dividends Receivable
1317	Other Interest Receivable
1318	Unbilled Receivables
1319	Other Receivables
1320	Donations/Pledges Receivable
1323	Investment Trades Pending Receivable
1324	Salaries and Fringe Benefits Receivable
1328	Tax Liens Receivable

Uniform Chart of Accounts

GL CODE GENERAL LEDGER CODE

1340 - ALLOWANCE FOR UNCOLLECTIBLE SHORT-TERM RECEIVABLES

1341	Allowance for Uncollectible Taxes Receivable
1342	Allowance for Uncollectible Accounts Receivable
1343	Allowance for Uncollectible Notes Receivable
1344	Allowance for Uncollectible Loans Receivable
1346	Allowance for Uncollectible Interest Receivable on Investments
1347	Allowance for Uncollectible Other Interest Receivable
1348	Allowance for Uncollectible Tax Liens Receivable
1349	Allowance for Uncollectible Other Receivables

1350 - SHORT-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL RECEIVABLES

1350	Due from Other Funds - Advances
1351	Due from Federal Government
1352	Due from Other Governments
1353	Due from Other Funds
1354	Due from Other Agencies
1355	Due from Other Funds – Pooled Cash and Investments
1359	Due from Component Units

1380 and 1390 – OTHER SHORT-TERM RECEIVABLES

1381	L & I Premium Estimated Receivables
1382	L & I Self Insurance Receivables
1383	Travel Advances

1400 – INVENTORIES

1410	Consumable Inventories
1415	Donated Inventories
1420	Merchandise Inventories
1421	Warehouse Stock Adjustments (LCB Only)
1422	Unrealized Store Profits and Taxes (LCB Only)
1423	Suspense Wine Tax (LCB Only)
1430	Work-in-Process Inventories
1440	Raw Materials Inventories
1450	Livestock

1500 - PREPAID EXPENSES

1510	Prepaid Expenses
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Uniform Chart of Accounts

GL CODE GENERAL LEDGER CODE

1600 - LONG-TERM RECEIVABLES

1611	Taxes Receivable
1614	Loans Receivable
1615	Allowance for Forgivable Loans - Nonprofits
1619	Other Receivables
1620	Donations/Pledges Receivable

1640 - ALLOWANCE FOR UNCOLLECTIBLE LONG-TERM RECEIVABLES

1641	Allowance for Uncollectible Taxes Receivable
1644	Allowance for Uncollectible Loans Receivable
1649	Allowance for Uncollectible Other Receivables

1650 - LONG-TERM INTERGOVERNMENTAL AND INTRA-GOVERNMENTAL RECEIVABLES

1651	Due from Federal Government
1652	Due from Other Governments
1653	Due from Other Funds
1654	Due from Other Agencies
1655	Allowance for Forgivable Loans – Other Governments
1659	Due from Component Units
1667	Due from Other Funds – Internal Lending (UW Only)

1800 - GENERAL LONG-TERM OBLIGATIONS VALUATION

1810	Amount Available in Debt Service Funds
1820	Amount to be Provided for Retirement of Long-Term Obligations

1900 - OTHER ASSETS

1910	Unamortized Discounts on Bonds Sold
1911	Unamortized Discounts on Certificates of Participation
1920	Unamortized Bond Issue Costs
1921	Unamortized Certificates of Participation Issue Costs
1950	Investment in Joint Ventures
1960	Negative Net Pension Obligation

2000 - CAPITAL ASSETS**2100 – NON-DEPRECIABLE CAPITAL ASSETS**

2110	Land
2120	Transportation Infrastructure – Modified Approach
2130	Art Collections, Library Reserve Collections, and Museum and Historical Collections
2140	Intangible Assets (Non-land use) with Indefinite Useful Lives

Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE
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	<u>2200 – BUILDINGS</u>
2210	Buildings
2220	Allowance for Depreciation – Buildings
	<u>2300 – IMPROVEMENTS OTHER THAN BUILDINGS, LEASEHOLD IMPROVEMENTS, AND INFRASTRUCTURE</u>
2310	Improvements other than Buildings
2320	Allowance for Depreciation – Improvements other than Buildings
2350	Leasehold Improvements
2360	Allowance for Depreciation – Leasehold Improvements
2370	Infrastructure
2380	Allowance for Depreciation – Infrastructure
	<u>2400 – FURNISHINGS, EQUIPMENT, COLLECTIONS, AND INTANGIBLES</u>
2410	Furnishings and Equipment
2420	Allowance for Depreciation – Furnishings and Equipment
2430	Library Resources
2440	Allowance for Depreciation – Library Resources
2450	Art Collections, Library Reserve Collections, and Museum and Historical Collections
2460	Allowance for Depreciation – Art Collections, Library Reserve Collections, and Museum and Historical Collections
2470	Intangible Assets with Definite Useful Lives
2480	Allowance for Amortization – Intangible Assets
	<u>2500 – CONSTRUCTION IN PROGRESS</u>
2510	Construction in Progress
	<u>3000 – REVENUES AND OTHER FINANCING SOURCES</u>
	<u>3100 – ESTIMATED REVENUES</u>
3110	Approved Estimated Revenues
3198	Estimated Revenue – Original
	<u>3200 – ACTUAL REVENUES</u>
3205	Accrued Revenues
3210	Cash Revenues
3213	Gains and Losses on Sales of Capital Assets
3215	Immaterial Adjustments to Prior Periods
3220	Noncash Revenues

Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE
3221	Other Financing Sources
3225	Revenue Adjustments/Eliminations (GAAP)
3260	Estimated Accrued Revenues
	<u>4300 – CASH IN CUSTODY OF STATE TREASURER</u>
4310	Current Treasury Cash Activity (OST Only)
4315	Warrants Outstanding (OST Only)
4320	Beginning Treasury Cash Balance Administering Agency (OFM Only)
4325	Beginning Treasury Cash Balance – Agency
	<u>5000 – LIABILITIES</u>
	<u>5100 – SHORT-TERM LIABILITIES</u>
	<u>5110 – SHORT-TERM PAYABLES</u>
5111	Accounts Payable
5112	Interest Payable
5113	Claims and Judgments Payable
5114	Annuities Payable (LOT Only)
5115	Contracts Payable
5116	Retained Percentages Payable
5117	Construction Contracts Payable
5118	Benefits Claims Payable (L&I Only)
5119	Employee Insurance Benefits Payable
	<u>5120, 5130, and 5140 – SHORT-TERM ACCRUED LIABILITIES</u>
5121	Matured Bonds Payable
5122	Matured Interest Payable
5123	Investment Trades Pending Payable
5124	Accrued Salaries and Fringe Benefits Payable
5125	Accrued Vacation Leave Payable
5126	Accrued Prizes Payable (LOT Only)
5127	Accrued Sick Leave Payable
5128	Accrued Compensatory Time Payable
5130	Due to Fiscal Agents
5140	Due to Terminated Employees
5145	Due to Deceased Employees' Estates
5148	L & I Retrospective Program Estimated Premium Refund Payables
5149	L & I Claims Administration Expense Payable

Uniform Chart of Accounts

GL CODE GENERAL LEDGER CODE

**5150 – SHORT-TERM INTERGOVERNMENTAL AND
INTRAGOVERNMENTAL PAYABLES**

5150	Due to Other Funds – Advances
5151	Due to Federal Government
5152	Due to Other Governments
5153	Due to Other Funds
5154	Due to Other Agencies
5155	Due to Other Funds – Pooled Cash and Investments
5156	Due to Owner Funds – Local Government Investment Pool (OST Only)
5157	Due to Owner Funds – Commingled Trust Funds Investment Income (SIB Only)
5158	Due to Department of Revenue – Taxes
5159	Due to Primary Government

5160 – SHORT-TERM BONDS PAYABLE

5161	General Obligation (GO) Bonds Payable
5162	Revenue Bonds Payable
5163	Limited Obligation Bonds Payable
5164	Zero-Coupon GO Bonds Payable
5167	General Revenue Bonds Payable – Internal Lending (UW Only)
5169	Other Bonds Payable

5170 – SHORT-TERM INSTALLMENTS AND LEASES PAYABLE

5171	Installment-Purchase Contracts Payable
5172	Lease-Purchase Agreements Payable
5173	Certificates of Participation/Notes Payable

5180 and 5190 – OTHER SHORT-TERM LIABILITIES

5181	Employee Insurance Deductions Payable
5182	EBT Authorized Benefits Payable
5183	Liability for Expunged EBT Benefits
5184	Tuition Benefits Payable
5187	Industrial Insurance and Medical Aid Deductions Payable
5188	Savings Bond Deductions Payable
5189	Garnishment Deductions Payable
5191	Deposits Payable
5192	Deferred Revenues
5193	Liability for Unclaimed Property Refunds
5194	Liability for Canceled Warrants/Checks
5195	Deferred Expenditure Recoveries
5196	Obligations under Reverse Repurchase Agreements
5197	Obligations under Securities Lending Agreements

Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE
5198	Loans Payable
5199	Other Liabilities
<u>5200 – LONG-TERM OBLIGATIONS</u>	
<u>5210, 5220, and 5240 – LONG-TERM PAYABLES</u>	
5212	Zero-Coupon Bonds – Accreted Interest Payable
5213	Claims and Judgments Payable
5216	Retained Percentages Payable
5225	Accrued Vacation Leave Payable
5226	Annuities Payable (LOT Only)
5227	Accrued Sick Leave Payable
5228	Accrued Compensatory Time Payable
5247	Liability for Deferred Compensation
<u>5250 – LONG-TERM INTERGOVERNMENTAL AND INTRA- GOVERNMENTAL PAYABLES</u>	
5251	Due to Federal Government
5252	Due to Other Governments
5253	Due to Other Funds
5254	Due to Other Agencies
5259	Due to Primary Government
<u>5260 – LONG-TERM BONDS PAYABLE</u>	
5261	General Obligation (GO) Bonds Payable
5262	Revenue Bonds Payable
5263	Limited Obligation Bonds Payable
5264	Zero-Coupon GO Bonds Payable
5266	Deferred Gain/Loss on COP Refunding
5267	General Revenue Bonds Payable – Internal Lending (UW Only)
5268	Deferred Gain/Loss on Bond Refunding
5269	Other Bonds Payable
<u>5270 – LONG-TERM INSTALLMENTS AND LEASES PAYABLE</u>	
5271	Installment-Purchase Contracts Payable
5272	Lease-Purchase Agreements Payable
5273	Certificates of Participation/Notes Payable
<u>5280 and 5290 – OTHER LONG-TERM OBLIGATIONS</u>	
5281	Unfunded Pension Obligations
5282	Other Post Employment Benefits Obligation
5284	Tuition Benefits Payable

Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE
5285	Benefits Claims Payable (L&I Only)
5286	Claims Administration Expense Payable (L&I Only)
5287	Pollution Remediation Obligation
5291	Deposits Payable
5292	Deferred Revenues
5293	Liability for Unclaimed Property Refunds
5297	Fees Payable
5299	Other Obligations
	<u>5900 – OTHER CREDITS</u>
5910	Unamortized Premiums on Bonds Sold
5920	Unamortized Premiums on COPs Sold
5990	Undistributed Investment Proceeds
	<u>6000 – BUDGETARY AND EXPENDITURE/EXPENSE CONTROL</u>
	<u>6100 – EXPENDITURE AUTHORITY AND ESTIMATED EXPENDITURES</u>
6110	Approved Unallotted Expenditure Authority
6120	Approved Lapsing
	<u>6200 – ALLOTMENTS</u>
6210	Approved Allotments
6215	Estimated Unallotted Expenses
	<u>6300 – RESERVES</u>
6310	Approved Reserves
	<u>6400 – OTHER ALLOTMENT CHARGES</u>
6410	Encumbrances
	<u>6500 – EXPENDITURES/EXPENSES</u>
6505	Accrued Expenditures/Expenses
6510	Cash Expenditures/Expenses
6511	Depreciation/Amortization Expense
6512	Amortization Expense
6514	Capital Asset Acquisitions by Lease-Purchase Agreements or Certificates of Participation
6515	Bad Debts Expense
6516	Cost of Goods Sold
6525	Expense Adjustments/Eliminations (GAAP)
6560	Estimated Accrued Expenditures/Expenses

Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE
6591	Depreciation/Amortization Expense (General Capital Assets Subsidiary Account Only)
6592	Interest Expense (General Long-Term Obligations Subsidiary Account Only)
6593	Amortization Expense (General Long-Term Obligations Subsidiary Account Only)
6594	Pollution Remediation Expense (General Long-Term Obligations Subsidiary Account Only)
6595	Other Post Employment Benefits Expense (General Long-Term Obligations Subsidiary Account Only)
6596	Excess Contributions for Pension Benefits (General Long-Term Subsidiary Account Only)
<u>7000 – AFRS/TREASURY CLEARING</u>	
<u>7100 – IN-PROCESS CONTROL</u>	
7110	Receipts In-Process
7120	Warrants In-Process/ACH (Automated Clearing House) Payments In-Process
7130	Warrant Cancellations In-Process
7140	Journal Vouchers In-Process
<u>9000 – FUND BALANCE AND NET ASSETS</u>	
<u>9100 – BUDGETARY CONTROL</u>	
9100	Budgetary Control Summary
<u>9110, 9120, and 9130 – NONSPENDABLE FUND BALANCE</u>	
9110	Nonspendable Permanent Fund Principal
9112	Nonspendable Permanent Funds – Unrealized Gain/Loss
9120	Nonspendable Consumable Inventories
9122	Nonspendable Petty Cash
9123	Nonspendable Investments
9130	Nonspendable Student Loans Receivable
9131	Nonspendable Receivables – Long-Term
<u>9200 – RESTRICTED FUND BALANCE</u>	
9230	Restricted for Higher Education
9231	Restricted for Permanent Funds – Realized Investment Losses
9232	Restricted for Education
9234	Restricted for Transportation
9235	Restricted for Bond Covenants

Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE
9238	Restricted for Other Purposes
9240	Restricted for Human Services
9242	Restricted for Wildlife and Natural Resources
9244	Restricted for Local Grants and Loans
9246	Restricted for School Construction
9248	Restricted for State Facilities
9250	Restricted for Budget Stabilization
9252	Restricted for Debt Service
9255	Restricted for Cash and Investments with Escrow Agents and Trustees
9260	Restricted for Pollution Remediation Liabilities
<u>9310, 9320, 9330, and 9340 – COMMITTED FUND BALANCE</u>	
9310	Committed for Higher Education
9311	Committed for Education
9320	Committed for Transportation
9321	Committed for Other Purposes
9323	Committed for Human Services
9324	Committed for Wildlife and Natural Resources
9325	Committed for Local Grants and Loans
9330	Committed for State Facilities
9340	Committed for Debt Service
<u>9370 - ASSIGNED FUND BALANCE</u>	
9370	Assigned for Working Capital (OFM Only)
9372	Assigned for Other Purposes
<u>9390 - UNASSIGNED FUND BALANCE</u>	
9390	Unassigned
<u>9510, 9513 and 9514 - BUDGETARY RESERVES</u>	
9510	Reserved for Encumbrances
9513	Reserved for Encumbrances for Reappropriated Capital Appropriations
9514	Reserved for Encumbrances for Continuing Operating Expenditure Authority
<u>9350, 9400 and 9545 - PROPRIETARY/GOVERNMENT-WIDE NET ASSETS</u>	
9350	Invested in Capital Assets, Net of Related Debt (OFM Only)
9400	Accumulated Earnings (Losses)
9410	Restricted Net Assets
9420	Restricted Net Assets for Fair Value Adjustments

Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE
9450	Unrestricted Net Assets (OFM Only)
9545	Reserved for Unemployment Compensation
<u>9550 and 9600 – NET ASSETS HELD IN TRUST - PENSIONS AND OTHER TRUSTS</u>	
9550	Reserved for Retirement Systems
9551	Reserved for Deferred Compensation
9554	Reserved for Local Government Investment Pool Participants
9601	Reserved for Members (DRS Only)
9603	Reserved for Benefits (DRS Only)
9604	Reserved for Benefits – Medical (DRS Only)
9607	Reserved for Higher Education Retirement Plan Supplemental Benefits (DRS only)
9608	Reserved for Members Defined Contributions – SIB (DRS Only)
9609	Reserved for Members Defined Contributions – Self-Directed (DRS Only)
<u>9700 – FUND BALANCE/NET ASSET CHANGES AND CORRECTIONS</u>	
9720	Prior Period Material Corrections (OFM Only)
9721	Fund Type Reclassification Changes (OFM Only)
9722	Accounting Policy Changes (OFM Only)
9723	Capital Asset Policy Changes
<u>9800 – GENERAL CAPITAL ASSETS VALUATION</u>	
9850	Investment in General Capital Assets
<u>9900 – AFRS CLEARING</u>	
9910	Current Period Clearing (Subsidiary Accounts Only)
9920	Current Period Clearing (All Fund Types Except Subsidiary Accounts)
9940	Reserve Clearing (DRS Only)
9998	Beginning Balance Clearing (OFM Only)

75.40.20 Sequential by code number with description

June 1, 2011

GL CODE GENERAL LEDGER CODE DESCRIPTION

0000 – BUDGETARY & FULL TIME EQUIVALENT (FTE) ACCOUNTS

0001	<p>Estimated cash receipts</p> <p>Cash receipts are any moneys (e.g., checks, cash, warrants, credit or debit card amounts, or automated clearing house (ACH) transfers) received by the state during a period regardless of when the moneys are earned.</p>
0002	<p>Estimated cash disbursements</p> <p>Cash disbursements are any moneys (e.g., checks, cash, warrants, credit or debit card amounts, and ACH transfers paid by the state during a period regardless of when the related obligations are incurred.</p>
0003	<p>Estimated 25th month cash disbursements</p> <p>This GL code is used to record estimated cash disbursements at year-end.</p>
0004	<p>Estimated encumbrances</p> <p>This GL code is used to record estimated encumbrances.</p>
0005	<p>Estimated unallotted FTEs</p> <p>This GL code is used to record estimated unallotted FTEs.</p>
0006	<p>Estimated accrued receipts</p> <p>This GL code is used to record estimated accrued receipts.</p>
0064	<p>Estimated contract expenditures</p> <p>This GL code is used to record estimated contract expenditures.</p>
0110	<p>Approved estimated FTEs</p> <p>Equivalent of 2088 hours of work in a fiscal year. “Approved” indicates that OFM has reviewed and approved the allotment.</p>

Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
0111	Adjusted estimated FTEs Equivalent of 2088 hours of work in a fiscal year. "Adjusted" indicates that this is an allotment change made by the agency and is not reviewed and approved by OFM.
0120	Actual FTEs This GL code is used to record FTEs disbursed from July 1 to June 30.
0130	Accrued FTEs This GL code is used to record FTEs that have not yet been disbursed.
0139	Receivable liquidations This GL code is used to record receivable liquidations.
0140	DSHS FTE liquidations This GL code is used to record DSHS FTE liquidations.
0159	Liability liquidations This GL code is used to record liability liquidations.
0311	Adjusted estimated revenue The balance of this GL code represents revenues estimated to be received during the biennium. Adjusted means OFM does not review and approve these estimates.
0611	Approved unallotted (Opt. #1 Object) Expenditure authority not specifically scheduled for expenditure. Approved means OFM has reviewed and approved these estimates.
0612	Adjusted unallotted (Opt. #1 Src. & Opt. #2) Expenditure authority not specifically scheduled for expenditure. Adjusted means OFM does not review and approve these estimates.

Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
0613	Adjusted unallotted (Opt. #1 Object) Expenditure authority not specifically scheduled for expenditure. Adjusted means OFM does not review and approve these estimates.
0621	Approved allotments (Opt. #1 Object) Monthly estimates by object and account, reviewed and approved by OFM.
0622	Adjusted allotments (Opt. #1 Src. & Opt. #2) Monthly estimates by object and account (Option 1) or by object (Option 2) adjusted by the agency and not approved by OFM.
0623	Adjusted allotments (Opt. #1 Object) Monthly estimates by object and account (Option 1) adjusted by the agency and not approved by OFM.
0631	Approved reserve (Opt. #1 Object) The balance of this GL code represents amounts transferred from allotted to reserve status for legislative appropriations. Approved indicates the allotment is approved by OFM.
0632	Adjusted reserve (Opt. #1 Src. & Opt. #2) The balance of this GL code represents amounts transferred from allotted to reserve status for legislative appropriations. Adjusted represents an allotment change not reviewed by OFM.
0633	Adjusted reserve (Opt. #1 Object) The balance of this GL code represents amounts transferred from allotted to reserve status for legislative appropriations. Adjusted represents an allotment change not reviewed by OFM.
0651	Federal cost allocation expenditures This GL code is used to record federal cost allocation expenditures.

Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
0910	<p>Budgetary control</p> <p>This GL code is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this GL code should be zero.</p>
0995	<p>Expenditure control</p> <p>This GL code is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this GL code should be zero.</p>
0998	<p>Statistical clearing</p> <p>This GL code is used in AFRS as an offset for entering activity to general ledger accounts.</p>
<u>1000 – ASSETS OTHER THAN CAPITAL</u>	
<u>1100 – CASH</u>	
1110	<p>Cash in Bank</p> <p>This GL code is used to record all cash in the bank. This includes demand accounts such as checking and savings accounts. For treasury and treasury trust funds, only the State Treasurer uses this GL code. For local funds, this GL code is used by the individual state agency.</p>
1120	<p>Undeposited Local Cash</p> <p>This GL code is used to record all cash received by an agency, but not deposited into a bank account outside the treasury.</p>
1130	<p>Petty Cash</p> <p>This GL code is used to record petty cash on hand or in bank accounts for the purpose of making change or paying small obligations.</p>
1140	<p>Cash and Investments with Escrow Agents and Trustees</p> <p>This GL code is used to record: investments and/or cash held in escrow by a trustee or refunding agency pursuant to an advance refunding agreement; and investments and/or cash held in escrow by a trustee which represent the retained percentage of contracts payable.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
1150	<p>Cash with Fiscal Agents</p> <p>This GL code is used to record cash deposited with fiscal agents for the payment of state obligations.</p>
<u>1200 – INVESTMENTS</u>	
1205	<p>Temporary and/or Pooled Cash Investments</p> <p>This GL code is used to record the temporary and/or pooled investment of surplus cash balances or those investments that are readily convertible to known amounts of cash and so near their maturity when purchased that they present insignificant risk of changes in value because of changes in interest rates.</p>
1206	<p>Investments with Local Government Investment Pool</p> <p>This GL code is used to record the temporary investment of surplus funds with the Local Government Investment Pool. Statewide, all GL Codes 1206 and 5156 are to be in balance.</p>
1209	<p>Short-Term Portion of Long-Term Investments</p> <p>This GL code is used to record the portion of long-term investments that will mature within one year. This would include investments purchased in a current or prior period that are now within 12 months of maturity, except those in GL Code 1205.</p>
1210	<p>Investments</p> <p>This GL code is used to record the cost or par value of long-term securities or other assets held for the production of income. These are investments that do not qualify as “Temporary and/or Pooled Cash Investments” (GL Code 1205) or “Short-Term Portion of Long-Term Investments” (GL Code 1209).</p> <p>In certain circumstances in governmental funds, this amount should be reflected in “Nonspendable Investments” (GL Code 9123) offset by “the appropriate fund equity GL code. Changes in fair value are reported in GL Code 1280. Premiums are reported in GL Code 1220 and Discounts are reported in GL Code 1230.</p>

Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1215	<p>Investments under Reverse Repurchase Agreements</p> <p>This GL code is used to record the carrying value of investments underlying reverse repurchase and similar agreements.</p>
1216	<p>Collateral held under Securities Lending Agreements</p> <p>This GL code is used to record the carrying value of the cash and securities received as collateral from the borrower under securities lending agreements where the state has the ability to pledge or sell the collateral. Corresponding liabilities are recorded in GL Code 5197.</p>
1219	<p>Investments in Commingled Trust Funds (SIB Only)</p> <p>This GL code is used to record cash contributions of nonagency type funds to commingled trust funds. At the end of a fiscal year, this GL code is to equal zero.</p>
1220	<p>Unamortized Premiums on Investments</p> <p>This GL code is used to record that portion of the excess of the amount paid for securities over their face value that has not yet been amortized.</p>
1230	<p>Unamortized Discounts on Investments</p> <p>This GL code is used to record that portion of the excess of the face value of securities over the amount paid for them that has not yet been amortized.</p>
1271	<p>Commingled Trust Funds Investments (SIB Only)</p> <p>This GL code is used solely in commingled trust funds to record the value of long-term securities and real estate held for the production of income.</p>
1272	<p>Commingled Trust Funds Unamortized Premiums on Investments (SIB Only)</p> <p>This GL code is used solely in commingled trust funds to record that portion of the excess of amounts paid for securities over their face value that has not yet been amortized.</p>
1273	<p>Commingled Trust Funds Unamortized Discounts on Investments (SIB Only)</p> <p>This GL code is used solely in commingled trust funds to record that</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
	portion of the excess of the face value of securities over amounts paid for them that has not yet been amortized.
1278	<p>Commingled Trust Funds Valuation Allowance – Investments (SIB Only)</p> <p>This GL code is used solely in commingled trust funds to record fair value changes in investments in workers’ compensation and pension trust funds. This GL code is not to be used in funds with investments accounted for on a cost basis.</p>
1280	<p>Valuation Allowance – Investments</p> <p>This GL code is used to record fair value changes (increases and decreases) relating to investments in accordance with GASB Statement No.31.</p>
	<u>1300 – SHORT-TERM RECEIVABLES</u>
	Receivables that are due within twelve months.
	<u>1310 and 1320 – SHORT-TERM RECEIVABLES</u>
1311	<p>Taxes Receivable</p> <p>The balance of this GL code represents the uncollected portion of taxes receivable, including associated interest and penalty charges.</p>
1312	<p>Accounts Receivable</p> <p>The balance of this GL code represents amounts owed on open accounts from private individuals or organizations for goods and services furnished by the state. Although taxes receivable are forms of accounts receivable, they are to be recorded and reported separately in either GL Code 1311 or 1328.</p>
1313	<p>Notes Receivable</p> <p>The balance of this GL code represents the uncollected portion of notes receivable. A note is defined as an unconditional written promise, signed by the maker, to pay a certain sum of money on demand or at a fixed or determinable future time either to the bearer or to the order of a person designated therein. Notes receivable may be held by the state as a designated payee or by endorsement.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
1314	<p>Loans Receivable</p> <p>The balance of this GL code represents the uncollected portion of loans receivable. Loans are defined as amounts which have been loaned to individuals or organizations external to the state, including notes taken as security for such loans.</p>
1315	<p>Commingled Trust Funds Interest Receivable (SIB Only)</p> <p>The balance of this GL code represents the amount of interest receivable on commingled trust funds investments.</p>
1316	<p>Interest and Dividends Receivable</p> <p>The balance of this GL code represents the amount of interest and dividends receivable on investments.</p>
1317	<p>Other Interest Receivable</p> <p>The balance of this GL code represents the amount of interest receivable on state contract and loan programs.</p>
1318	<p>Unbilled Receivables</p> <p>The balance of this GL code represents the estimated amount of accounts receivable not yet billed to recipients of government goods and services.</p>
1319	<p>Other Receivables</p> <p>The balance of this GL code represents other receivables billed or supported by other evidence of indebtedness.</p>
1320	<p>Donations/Pledges Receivable</p> <p>The balance of this GL code represents the amount of private donation pledges due within one year where the eligibility requirements are met and the promise is verifiable, and the resources are measurable and probable of collection.</p>
1323	<p>Investment Trades Pending Receivable</p> <p>This GL code is used to record the value of the pending proceeds due at settlement date for investment sales recorded on a trade date basis.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
1324	Salaries and Fringe Benefits Receivable The balance of this GL code represents receivables due from individuals or organizations for salaries and fringe benefits.
1328	Tax Liens Receivable The balance of this GL code represents legal claims against property which have been exercised because of nonpayment of delinquent taxes, interest, and penalties. Amounts accumulated in this GL code include delinquent taxes, interest and penalties receivable thereon, and costs of converting delinquent taxes into tax liens.
<u>1340 – ALLOWANCE FOR UNCOLLECTIBLE SHORT-TERM RECEIVABLES</u>	
	The balances of these allowance accounts are equal to the sum of the amounts estimated to be uncollectible from the current receivable accounts described above. A net receivable balance is reported on the financial statements by deducting the allowance from the receivable balance.
1341	Allowance for Uncollectible Taxes Receivable The balance of this GL code represents the portion of taxes receivable that is estimated will never be collected.
1342	Allowance for Uncollectible Accounts Receivable The balance of this GL code represents the portion of accounts receivable that is estimated will never be collected.
1343	Allowance for Uncollectible Notes Receivable The balance of this GL code represents the portion of notes receivable that is estimated will never be collected.
1344	Allowance for Uncollectible Loans Receivable The balance of this GL code represents the portion of loans receivable that is estimated will never be collected.

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
1346	<p>Allowance for Uncollectible Interest Receivable on Investments</p> <p>The balance of this GL code represents the portion of interest receivable on investments which is estimated will never be collected.</p>
1347	<p>Allowance for Uncollectible Other Interest Receivable</p> <p>The balance of this GL code represents the portion of interest receivable on assets other than taxes and investments which is estimated will never be collected.</p>
1348	<p>Allowance for Uncollectible Tax Liens Receivable</p> <p>The balance of this GL code represents the portion of tax liens receivable that is estimated will never be collected.</p>
1349	<p>Allowance for Uncollectible Other Receivables</p> <p>The balance of this GL code represents the portion of other receivables which is estimated will never be collected.</p>
<u>1350 – SHORT-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL RECEIVABLES</u>	
1350	<p>Due from Other Funds – Advances</p> <p>The balance of this GL code represents advances due from other funds within an agency. This GL code is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1350 and 5150 are to equal each other.</p>
1351	<p>Due from Federal Government</p> <p>The balance of this GL code represents amounts due from federal agencies.</p>
1352	<p>Due from Other Governments</p> <p>The balance of this GL code represents amounts due from counties, municipalities, school districts, other local units of government, Indian tribes, and other states.</p>
1353	<p>Due from Other Funds</p> <p>The balance of this GL code represents amounts due from other funds within an agency. This GL code is to be accompanied by a valid fund code</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
	in the general ledger subsidiary. Within an agency, all GL Codes 1353 and 5153 are to equal each other.
1354	Due from Other Agencies The balance of this GL code represents amounts due from other state agencies. This GL code is to be accompanied by a valid state agency code in the general ledger subsidiary. Statewide, all GL Codes 1354 and 5154 are to be in balance; therefore, every effort should be made to communicate with the other state agencies involved.
1355	Due from Other Funds – Pooled Cash and Investments The balance of this GL code represents amounts due from a fund within an agency into which surplus cash balances from other funds have been pooled for the purpose of making investments. Within an agency, all GL Codes 1355 and 5155 are to equal each other.
1359	Due from Component Units The balance of this GL code represents amount due from the state's discrete component units, for example the state's financing authorities.
	<u>1380 and 1390 – OTHER SHORT-TERM RECEIVABLES</u>
1381	L & I Premium Estimated Receivables The balance of this GL code represents the current portion of the actuarial estimate of premiums due.
1382	L & I Self-Insurance Receivables The balance of this GL code represents the current portion of workers compensation amounts due from self-insured employers.
1383	Travel Advances The balance of this GL code represents the amount of outstanding travel advances.

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
	<u>1400 – INVENTORIES</u>
1410	Consumable Inventories The balance of this GL code represents the cost (or fair market value if donated) of inventories of consumable materials, supplies, and foodstuffs.
1415	Donated Inventories The balance of this GL code represents the value of inventoriable federally donated commodities.
1420	Merchandise Inventories The balance of this GL code represents the cost of goods held for resale rather than for use in operations.
1421	Warehouse Stock Adjustments (LCB Only) The balance of this GL code represents the difference between standard cost (the normal cost of liquor inventory plus a loading charge for freight costs) and the actual cost of liquor inventory and freight.
1422	Unrealized Store Profits and Taxes (LCB Only) The balance of this inventory contra GL code represents the difference between standard cost (the normal cost of liquor inventory plus a loading charge for freight costs) and full retail price (including all taxes except wine tax charged to GL Code 1423) of liquor inventory in the liquor outlets.
1423	Suspense Wine Tax (LCB Only) The balance of this GL code represents amounts of wine tax applicable to wine inventories.
1430	Work-in-Process Inventories The balance of this GL code represents the value of items of tangible personal property that are in process of production for sale in the ordinary course of business.

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
1440	<p>Raw Materials Inventories</p> <p>The balance of this GL code represents the value of items of tangible personal property that are to be currently consumed either directly or indirectly in the production of goods or services to be available for sale.</p>
1450	<p>Livestock</p> <p>The balance of this GL code represents the cost of livestock that are to be consumed either directly or indirectly in the production of goods or services to be available for sale (excludes educational, laboratory and research animals).</p>
<u>1500 – PREPAID EXPENSES</u>	
1510	<p>Prepaid Expenses</p> <p>The balance of this GL code represents the amount of disbursements made for benefits not yet received. Prepaid expenses differ from deferred charges in that prepaid expenses are spread over a shorter period of time and are regular recurring costs of operations.</p>
<u>1600 – LONG-TERM RECEIVABLES</u>	
<p>Long-Term Receivables are those which are not due within 12 months.</p>	
1611	<p>Taxes Receivable</p> <p>The balance of this GL code represents the long-term portion of taxes and tax liens receivable, including the associated interest and penalty charges.</p>
1614	<p>Loans Receivable</p> <p>The balance of this GL code represents the long-term portion of loans receivable.</p> <p>Loans are defined as amounts which have been loaned to individuals or organizations external to the state, including notes taken as security for such loans.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
1615	<p>Allowance for Forgivable Loans – Nonprofits</p> <p>The balance of this GL code offsets forgivable loans to nonprofit organizations.</p>
1619	<p>Other Receivables</p> <p>The balance of this GL code represents long-term other receivables billed or supported by other evidences of indebtedness.</p>
1620	<p>Donations/Pledges Receivable</p> <p>The balance of this GL code represents the long-term amount of private donation pledges not due within twelve months where the eligibility requirements are met and the promise is verifiable, and the resources are measurable and probable of collection.</p>
<u>1640 – ALLOWANCE FOR UNCOLLECTIBLE LONG-TERM RECEIVABLES</u>	
	<p>The balances of these allowance accounts are equal to the sum of the amounts estimated to be uncollectible from the long-term receivable accounts described above. A net receivable balance is reported on the financial statements by deducting the allowance from the receivable balance.</p>
1641	<p>Allowance for Uncollectible Taxes Receivable</p> <p>The balance of this GL code represents the portion of long-term taxes and tax liens receivable that is estimated will never be collected.</p>
1644	<p>Allowance for Uncollectible Loans Receivable</p> <p>The balance of this GL code represents the portion of long-term loans receivable that is estimated will never be collected.</p>
1649	<p>Allowance for Uncollectible Other Receivables</p> <p>The balance of this GL code represents the portion of long-term other receivables that is estimated will never be collected.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
	<u>1650 - LONG-TERM INTERGOVERNMENTAL AND INTRA- GOVERNMENTAL RECEIVABLES</u>
1651	<p>Due from Federal Government</p> <p>The balance of this GL code represents long-term amounts due from federal agencies.</p>
1652	<p>Due from Other Governments</p> <p>The balance of this GL code represents long-term amounts due from counties, municipalities, school districts, other local units of government, Indian tribes, and other states.</p>
1653	<p>Due from Other Funds</p> <p>The balance of this GL code represents long-term amounts due from other funds within an agency. This GL code is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1653 and 5253 are to equal each other.</p>
1654	<p>Due from Other Agencies</p> <p>The balance of this GL code represents long-term amounts due from other state agencies. This GL code is to be accompanied by a valid state agency code in the general ledger subsidiary. Statewide, all GL Codes 1654 and 5254 are to be in balance; therefore, every effort should be made to communicate with the other state agencies involved.</p>
1655	<p>Allowance for Forgivable Loans – Other Governments</p> <p>The balance in this GL code offsets the amount of forgivable loans to other governments.</p>
1659	<p>Due from Component Units</p> <p>The balance of this GL code represents amounts due from the state's discrete component units, for example the state's financing authorities.</p>
1667	<p>Due from Other Funds - Internal Lending (UW Only)</p> <p>The balance of this GL code represents amounts due from the University of Washington (UW) internal lending program for central borrowing to the</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
	business unit/department/auxiliary activity. Within the UW, GL Codes 1667, 5167, and 5267 are to equal each other.
	<u>1800 – GENERAL LONG-TERM OBLIGATIONS VALUATION</u>
1810	Amount Available in Debt Service Funds The balance of this GL code represents the amount of fund balance available in debt service funds for the retirement of general long-term obligations. The balance is recorded in the General Long-Term Obligations Subsidiary Account.
1820	Amount to be Provided for Retirement of Long-Term Obligations The balance of this GL code represents the amount to be provided from taxes or other general revenues to retire outstanding general long-term obligations. The balance is recorded in the General Long-Term Obligations Subsidiary Account.
	<u>1900 – OTHER ASSETS</u>
1910	Unamortized Discounts on Bonds Sold The balance of this GL code represents the original issue discount (OID) on the sale of bonds that remains to be amortized over the remaining life of the bonds. This GL code is used when OID is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual, current financial resources basis of accounting) record OID to GL Code 3210 Revenue Source Code 0862 “Original Issue Discount.”
1911	Unamortized Discounts on Certificates of Participation The balance of this GL code represents the original issue discount (OID) on the sale of certificates of participation (COP) that remains to be amortized over the remaining life of the COP. This GL code is used when OID is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual, current financial resources basis of accounting) record OID to GL Code 3210 Revenue Source Code 0862 “Original Issue Discount.”

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
1920	<p data-bbox="483 327 878 359">Unamortized Bond Issue Costs</p> <p data-bbox="483 396 1414 684">The balance of this GL code represents bond costs of issuance (COI), including underwriters' discount, that remain to be amortized over the remaining life of the bond issue. This GL code is used when the COI are material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). If the COI are immaterial, and absent detail information related to issue costs, record COI to GL Code 6510 using subobject PC "Other Debt Costs."</p>
1921	<p data-bbox="483 726 1162 758">Unamortized Certificates of Participation Issue Costs</p> <p data-bbox="483 795 1446 1083">The balance of this GL code represents Certificate of Participation (COP) costs of issuance (COI), including underwriters' discount, that remain to be amortized over the remaining life of the COP. This GL code is used when the COI are material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). If the COI are immaterial, and absent detail information related to issue costs, record COI to GL Code 6510 using subobject PC "Other Debt Costs."</p>
1950	<p data-bbox="483 1115 850 1146">Investment in Joint Ventures</p> <p data-bbox="483 1184 1446 1251">This GL code is used to record explicit, measurable equity interests in joint ventures.</p>
1960	<p data-bbox="483 1293 906 1325">Negative Net Pension Obligation</p> <p data-bbox="483 1362 1446 1535">The balance of this GL code represents the state's cumulative contributions for pension benefits that exceed the state's annual required contribution (ARC) for the current and prior fiscal years. Because this GL code does not represent available spendable resources, it is only to be used to facilitate full accrual basis financial reporting.</p>
<p data-bbox="483 1577 850 1608"><u>2000 – CAPITAL ASSETS</u></p>	
<p data-bbox="483 1650 1438 1829">Capital assets are assets that have initial useful lives extending beyond one year and meet the state's capitalization policy. Capital assets of the state include land, infrastructure, improvements to land, buildings, leasehold improvements, vehicles, furnishings, equipment, collections, and all other tangible and intangible assets that are used in state operations.</p>	

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
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General Ledger accounts are assigned to the following types of capital assets that meet the state's capitalization policy:

- Non-Depreciable Capital Assets
- Depreciable Capital Assets

2100 – NON-DEPRECIABLE CAPITAL ASSETS

2110	Land
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The balance of this GL code represents the original cost, or estimated value at time of donation, of land owned by the state. Land also includes land use rights with indefinite useful lives, such as easements, mineral, timber, and water rights, acquired with the purchase of the underlying land.

2120	Transportation Infrastructure – Modified Approach
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The balance of this GL code represents the cost of the state highway system operated by the Department of Transportation. These assets normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets, and include roads, bridges, tunnels, and drainage systems related to roads. Infrastructure included in this category use the modified approach to depreciation. (Depreciable transportation infrastructure and all other infrastructure assets are categorized under "Infrastructure" GL Code 2370).

2130	Art Collections, Library Reserve Collections, and Museum and Historical Collections
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The balance of this GL code represents the cost of individual works of art or a group of original art works, documents and books with historical or literary significance, and artifacts. The items in this category have useful lives that are not diminished over time and meet the criteria for a non-capitalizable collection (refer to Subsection 30.20.22.a), but are capitalized at the discretion of the agency.

2140	Intangible Assets (Non-land use) with Indefinite Useful Lives
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The balance of this GL code represents the cost of purchased or constructed intangible assets for which there are no factors that limit the useful life of the asset. Refer to GL Code 2470 "Intangible Assets with Definite Useful Lives."

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
	<u>2200 – BUILDINGS</u>
2210	Buildings The balance of this GL code represents the cost of permanent buildings and any capitalized improvements to such buildings. It does not include furniture, fixtures, or other equipment not an integral part of the building, or leasehold improvements that are separately categorized.
2220	Allowance for Depreciation – Buildings The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of buildings. Buildings may be depreciated either as a whole or by individual component.
	<u>2300 - IMPROVEMENTS OTHER THAN BUILDINGS, LEASEHOLD IMPROVEMENTS, AND INFRASTRUCTURE</u>
2310	Improvements other than Buildings The balance of this GL code represents the cost of permanent improvements which add value to land such as fences, retaining walls, etc.
2320	Allowance for Depreciation - Improvements other than Buildings The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of assets capitalized as improvements other than buildings.
2350	Leasehold Improvements The balance of this GL code represents the cost of buildings, structural alterations, and improvements added to leased property.
2360	Allowance for Depreciation – Leasehold Improvements The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of the leasehold improvements, or the remaining term of the lease, whichever is shorter.
2370	Infrastructure The balance of this GL code represents the cost of <u>depreciable</u> long-lived

Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	capital assets that normally are stationary in nature and preserved for a significantly greater number of years than most capital assets. Examples include roads, bridges, sidewalks, lighting systems, and water and sewer systems. Infrastructure included in this category may not use the modified approach to depreciation. Refer to GL Code 2120 "Transportation Infrastructure – Modified Approach."
2380	Allowance for Depreciation – Infrastructure The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of infrastructure.
	<u>2400 – FURNISHINGS, EQUIPMENT, COLLECTIONS, AND INTANGIBLES</u>
2410	Furnishings and Equipment The balance of this GL code represents the acquisition cost of furnishings, equipment, and other tangible property not included elsewhere with a useful life of more than one year.
2420	Allowance for Depreciation – Furnishings and Equipment The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of assets capitalized as furnishings and equipment.
2430	Library Resources The balance of this GL code represents the cost of items that are loaned out, such as books, periodicals, and microfilm, that become unusable or dated and require replacement. These are items whose useful lives are diminished by display, educational or research applications, or use. This does not include certain library reserve collections with historical or literary significance where specific criteria have been met and whose useful lives are not diminished over time. Refer to Subsection 30.20.22.a.
2440	Allowance for Depreciation – Library Resources The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of library resources.

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
2450	<p>Art Collections, Library Reserve Collections, and Museum and Historical Collections</p> <p>The balance of this GL code represents the cost of individual works of art or a group of items of original art work, documents and books with historical or literary significance, and artifacts whose useful lives diminish over time by display or educational or research applications. This would include items subject to deterioration due to weather.</p> <p>This does not include certain art collections, library reserve collections, or museum and historical collections where specific criteria have been met and whose useful lives are not diminished over time. Refer to Subsection 30.20.22.a.</p>
2460	<p>Allowance for Depreciation – Art Collections, Library Reserve Collections, and Museum and Historical Collections</p> <p>The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of art collections, library reserve collections, and museum and historical collections.</p>
2470	<p>Intangible Assets with Definite Useful Lives</p> <p>The balance of this GL code represents the costs of purchased or internally developed intangible assets for which there are factors that limit the useful life of the asset. Factors that could limit the useful life of an intangible asset include legal, contractual, regulatory, technological, or impairment of use. Examples include software, patents, trademarks and copyrights. Refer to GL Code 2140 "Intangible Assets (non-land use) with Indefinite Useful Lives."</p>
2480	<p>Allowance for Amortization – Intangible Assets</p> <p>The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of intangible assets.</p>
<u>2500 - CONSTRUCTION IN PROGRESS</u>	
2510	<p>Construction in Progress</p> <p>The balance of this GL code represents the cost of construction work undertaken but not yet substantially completed, accepted, and placed into service.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
<u>3000 - REVENUES AND OTHER FINANCING SOURCES</u>	
<u>3100 - ESTIMATED REVENUES</u>	
3110	<p>Approved Estimated Revenues</p> <p>The balance of this GL code represents revenues estimated to be received during the biennium. Approved means OFM has reviewed and approved these estimates.</p>
3198	<p>Estimated Revenue – Original</p> <p>The balance of this GL code represents original budget revenues estimated to be received during the biennium.</p>
<u>3200 - ACTUAL REVENUES</u>	
3205	<p>Accrued Revenues</p> <p>This GL code is used to record accrued revenues when the GAAP revenue recognition criteria, pertinent to the fund type, is met. This GL code is to be used with an offsetting entry to the appropriate receivable or liability account.</p>
3210	<p>Cash Revenues</p> <p>This GL code is used to record all revenue receipts including undeposited receipts received from July 1 to June 30. This GL code may also be used by unique AFRS agencies to record accrued revenues during the year but is to be adjusted at year-end to reflect only revenues actually received.</p>
3213	<p>Gains and Losses on Sales of Capital Assets</p> <p>This GL code is used to record differences between the net book value of capital assets and the actual compensation received in disposing of the assets. Revenue source code 0418 "Gains and Losses on Sales of Capital Assets" is to be used with this GL code. (Used only in enterprise, internal service, and pension trust funds.)</p>
3215	<p>Immaterial Adjustments to Prior Periods</p> <p>This GL code is used to record adjustments to beginning fund equity accounts that are less than the materiality criteria for the particular "GAAP</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
	Roll-Up Fund." The GL code is also used to record the liquidation of over-estimated accrued expenditures. Revenue source code 0485 "Immaterial Prior Period Adjustments," or revenue source code 0486 "Recoveries of Prior Expenditure Authority Expenditures," is to be used with this GL code, respectively.
3220	Noncash Revenues
	This GL code is used to record all noncash revenues (e.g., amortization of premiums and/or discounts on investments; changes in the fair value of investments). This code is not to be used for revenue that will be received in cash in a future period.
3221	Other Financing Sources
	This GL code is used to record all other financing sources, such as acquisitions of capital assets through lease-purchase agreements or certificates of participation (COPs). Generally, an offsetting entry to GL Code 6514 is to be made. This code is used only in governmental funds. In most cases, GL Code 3221 should equal GL Code 6514.
3225	Revenue Adjustments/Eliminations (GAAP)
	This GL code is used in allotted funds when a difference occurs in GAAP and budgetary recording of an accounting event. For example, when recording the sale of a capital asset in an allotted enterprise fund, it is necessary to debit cash and accumulated depreciation and credit the capital asset, then debit or credit, as appropriate, GL Code 3213. For budgetary reporting, it is also necessary to debit this GL code and credit GL Code 3210 for the cash received.
3260	Estimated Accrued Revenues
	This GL code is used at the end of the biennium to record accrued revenues when GAAP revenue criteria pertaining to the fund type is met but the exact amount is not known.
	<u>4300 - CASH IN CUSTODY OF STATE TREASURER</u>
4310	Current Treasury Cash Activity (OST Only)
	This GL code is used to record all treasury cash activity within a biennium

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
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that has been recorded by the State Treasurer. The in-process control accounts (GL Code series 7XXX) are to be used for cash activity that has occurred as of June 30, but has not been recorded by the State Treasurer.

4315	Warrants Outstanding (OST Only)
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This GL code is used to record warrants issued by agencies that have not been redeemed by the State Treasurer, canceled by the agency, or canceled by the Statute of Limitations.

4320	Beginning Treasury Cash Balance Adminstrating Agency (OFM Only)
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This is a system generated GL code that represents the prior biennium's June 30 ending treasury cash balance for a fund as presented in the state's *Comprehensive Annual Financial Report*.

4325	Beginning Treasury Cash Balance - Agency
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This is a system-generated GL code that represents the portion of the prior biennium's June 30 ending treasury cash balance for an account that pertains to a particular reporting state agency. The balance of this GL code is included in GL Code 4320, "Beginning Treasury Cash Balance," on the administering agency's general ledger. A system generated offsetting credit to GL Code 4325 is also provided on the administering agency's general ledger to avoid overstating beginning cash in the fund. Therefore, at the fund level all amounts in GL Code 4325 are to net out to a zero balance. All corrections to GL Code 4325 are to be made by the fund's administering agency to adjust the cash balances of both the administering **and/or** other agencies. GL Code 4325 does not apply to local cash in agency funds outside the State Treasury.

5000 – LIABILITIES

5100 - SHORT-TERM LIABILITIES

Short-term liabilities generally are those that are expected to be paid within twelve months.

GL CODE	GENERAL LEDGER CODE DESCRIPTION
<u>5110 - SHORT-TERM PAYABLES</u>	
5111	Accounts Payable The balance of this GL code represents the amounts owing on open accounts for goods and services received by June 30.
5112	Interest Payable The balance of this GL code represents the amount of interest owed on accounts and contracts payable.
5113	Claims and Judgments Payable The balance of this GL code represents actual or estimated amounts owed as the result of court decisions or administrative actions.
5114	Annuities Payable (LOT Only) The balance of this GL code represents the short-term portion of lottery prize annuities payable.
5115	Contracts Payable The balance of this GL code represents the amount of obligations for contracts outstanding and payable.
5116	Retained Percentages Payable The balance of this GL code represents the percentage of the total contract price that is not paid pending final inspection or the lapse of a specified time period.
5117	Construction Contracts Payable The balance of this GL code represents amounts due on contracts for the construction of buildings and other improvements.
5118	Benefits Claims Payable (L&I Only) The balance of this GL code represents the current portion of the actuarial present value of the workers' compensation liability to pay future industrial insurance claims and similar benefits to qualifying individuals sustaining work-related injuries.

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5119	<p>Employee Insurance Benefits Payable</p> <p>The balance of this GL code represents the actuarial value of employee insurance claims payable by the Health Care Authority.</p>
<u>5120, 5130, and 5140 - SHORT-TERM ACCRUED LIABILITIES</u>	
5121	<p>Matured Bonds Payable</p> <p>The balance of this GL code represents amounts of unpaid bonds that have reached or passed maturity date.</p>
5122	<p>Matured Interest Payable</p> <p>The balance of this GL code represents amounts of payable but unpaid interest on bonds.</p>
5123	<p>Investment Trades Pending Payable</p> <p>This GL code is used to record the amount due for investment acquisitions between trade date and settlement date.</p>
5124	<p>Accrued Salaries and Fringe Benefits Payable</p> <p>The balance of this GL code represents salaries and fringe benefits earned but not paid.</p>
5125	<p>Accrued Vacation Leave Payable</p> <p>The balance of this GL code represents salaries and associated payroll related payments for the amount of vacation leave owed but not paid.</p>
5126	<p>Accrued Prizes Payable (LOT Only)</p> <p>The balance of this GL code represents amounts of potential lottery prizes payable for all outstanding tickets distributed.</p>
5127	<p>Accrued Sick Leave Payable</p> <p>The balance of this GL code represents salaries and associated payroll related payments for the estimated amount of accumulated sick leave that is probable the state will cash out.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5128	<p>Accrued Compensatory Time Payable</p> <p>The balance of this GL code represents salaries and associated payroll related payments for the amount of compensatory time owed but not paid.</p>
5130	<p>Due to Fiscal Agents</p> <p>The balance of this GL code represents amounts due to fiscal agents.</p>
5140	<p>Due to Terminated Employees</p> <p>The balance of this GL code represents amounts due to members of a public employee's retirement system who have resigned, or who have been terminated for reasons other than death, prior to retirement.</p>
5145	<p>Due to Deceased Employees' Estates</p> <p>The balance of this GL code represents amounts due to estates of deceased employees.</p>
5148	<p>L & I Retrospective Program Estimated Premium Refund Payables</p> <p>The balance of this GL code represents the current portion of the actuarial estimate of premiums due back to employers participating in the program.</p>
5149	<p>L & I Claims Administration Expense Payable</p> <p>The balance of this GL code represents the current portion of the actuarial estimate of the workers' compensation liability to pay future administration expenses for operating the workers' compensation plan.</p>
<u>5150 - SHORT-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL PAYABLES</u>	
5150	<p>Due to Other Funds – Advances</p> <p>The balance of this GL code represents advances due to other funds within an agency. This GL code is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1350 and 5150 are to equal each other.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5151	<p>Due to Federal Government</p> <p>The balance of this GL code represents obligations due to federal agencies.</p>
5152	<p>Due to Other Governments</p> <p>The balance of this GL code represents obligations due to counties, municipalities, school districts, other local units of governments, Indian tribes, and other states.</p>
5153	<p>Due to Other Funds</p> <p>The balance of this GL code represents amounts due to other funds within an agency. This GL code is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1353 and 5153 are to equal each other.</p>
5154	<p>Due to Other Agencies</p> <p>The balance of this GL code represents amounts due to other state agencies. This GL code is to be accompanied by a valid state agency code in the general ledger subsidiary. Statewide, all GL Codes 1354 and 5154 are to be in balance; therefore, every effort should be made to communicate with the other state agencies involved.</p>
5155	<p>Due to Other Funds - Pooled Cash and Investments</p> <p>The balance of this GL code represents amounts due to other funds within an agency that pooled their surplus cash balances into a single fund for the purpose of making investments. Within an agency, all GL Codes 1355 and 5155 are to equal each other.</p>
5156	<p>Due to Owner Funds - Local Government Investment Pool (OST Only)</p> <p>The balance of this GL code represents amounts on deposit with the Local Government Investment Pool that are due to owner funds. Statewide all GL Codes 1206 and 5156 are to be in balance.</p>
5157	<p>Due to Owner Funds - Commingled Trust Funds Investment Income (SIB Only)</p> <p>The balance of this GL code represents cash and noncash investment income recorded in commingled trust funds that are due to owner funds.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5158	<p>Due to Department of Revenue - Taxes</p> <p>The balance of this GL code represents taxes collected but not reported to the Department of Revenue. This GL code is to be used in lieu of GL Code 5154 and is not to be accompanied by an entry in the general ledger subsidiary.</p>
5159	<p>Due to Primary Government</p> <p>The balance of this GL code represents amounts due from the state's discrete component units to the primary government of the state.</p>
<u>5160 - SHORT-TERM BONDS PAYABLE</u>	
5161	<p>General Obligation Bonds Payable</p> <p>The balance of this GL code represents the principal portion of bonds maturing within one year that are secured by an unconditional pledge of the full faith and credit and taxing power of the state.</p>
5162	<p>Revenue Bonds Payable</p> <p>The balance of this GL code represents the principal portion of bonds maturing within one year that are secured by specific sources of revenue and do not involve a pledge of the full faith and credit of the state.</p>
5163	<p>Limited Obligation Bonds Payable</p> <p>The balance of this GL code represents the principal portion of bonds maturing within one year and payable from dedicated revenues.</p>
5164	<p>Zero-Coupon Bonds Payable</p> <p>The balance of this GL code represents the issue value plus the accreted interest on bonds maturing within one year.</p>
5167	<p>General Revenue Bonds Payable - Internal Lending (UW Only)</p> <p>The balance of this GL code represents the outstanding principal on bonds maturing with one year that are payable from University of Washington (UW) general revenues. These amounts are due to the internal lending program for central borrowing from the business unit/department/auxiliary activity. Within the UW, GL Codes 1667, 5167, and 5267 are to equal each other.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5169	<p>Other Bonds Payable</p> <p>The balance of this GL code represents the principal portion of bonds maturing within one year and not classifiable under any of the other bond payable general ledger accounts.</p>
<u>5170 - SHORT-TERM INSTALLMENTS AND LEASES PAYABLE</u>	
5171	<p>Installment-Purchase Contracts Payable</p> <p>The balance of this GL code represents the current portions of the present value of total future stipulated payments on installment-purchase contracts.</p>
5172	<p>Lease-Purchase Agreements Payable</p> <p>The balance of this GL code represents the current portions of the present value of total future stipulated payments on lease-purchase agreements.</p>
5173	<p>Certificates of Participation/Notes Payable</p> <p>The balance of this GL code represents the portion of the certificates of participation payable issued through the Office of State Treasurer for qualifying asset purchases under 39.94 RCW that are maturing within one year.</p>
<u>5180 and 5190 - OTHER SHORT-TERM LIABILITIES</u>	
5181	<p>Employee Insurance Deductions Payable</p> <p>The balance in this GL code represents amounts held for purchase of employee medical insurance. The money is derived from employee payroll deductions.</p>
5182	<p>EBT Authorized Benefits Payable</p> <p>The balance in this GL code represents EBT benefits that have been authorized but have not yet been paid.</p>
5183	<p>Liability for Expunged EBT Benefits</p> <p>The balance in this GL code represents liabilities arising from the expungement of EBT benefits.</p>

GL CODE	GENERAL LEDGER CODE DESCRIPTION
5184	<p>Tuition Benefits Payable</p> <p>The balance in this GL code represents the short-term portion of amounts held for the purchase of tuition units under the advanced college tuition payment program.</p>
5187	<p>Industrial Insurance and Medical Aid Deductions Payable</p> <p>The balance in this GL code represents amounts deducted from employees' pay for medical aid, and the employer share of the medical aid and industrial insurance.</p>
5188	<p>Savings Bond Deductions Payable</p> <p>The balance in this GL code represents amounts held for future purchases of U.S. Government Savings Bonds. The moneys are derived from miscellaneous deductions from employees' pay.</p>
5189	<p>Garnishment Deductions Payable</p> <p>The balance in this GL code represents amounts deducted from employees' pay for garnishments and levies and held for subsequent distribution as ordered by the courts</p>
5191	<p>Deposits Payable</p> <p>The balance of this GL code represents amounts payable for deposits made by customers or contractors.</p>
5192	<p>Deferred Revenues</p> <p>The balance of this GL code represents the short-term portion of amounts for which the asset recognition criteria have been met, but for which the revenue recognition criteria have not been met.</p>
5193	<p>Liability for Unclaimed Property Refunds</p> <p>The balance of this GL code represents the short-term portion of unclaimed property held by the state that is expected to be refunded to claimants.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5194	<p>Liability for Canceled Warrants/Checks</p> <p>This GL code is used to record liabilities arising from the cancellation of warrants or checks.</p>
5195	<p>Deferred Expenditure Recoveries</p> <p>The balance of this GL code represents amounts for which the asset recognition criteria have been met, but for which the recognition criteria for the expenditure recoveries have not been met.</p>
5196	<p>Obligations under Reverse Repurchase Agreements</p> <p>This GL code is used to record liabilities arising from reverse repurchase and similar agreements.</p>
5197	<p>Obligations under Securities Lending Agreements</p> <p>This GL code is used to record the liabilities arising from securities lending agreements that require the recording of collateral cash and securities as assets.</p>
5198	<p>Loans Payable</p> <p>This GL code is used to reflect the balances of any other outstanding short-term loans payable authorized by statute to meet current obligations.</p>
5199	<p>Other Liabilities</p> <p>The balance of this GL code represents other current liabilities.</p>
<p><u>5200 - LONG-TERM OBLIGATIONS</u></p> <p>Long-Term Obligations generally are those that are not expected to be paid within the next twelve months. Long-term obligations resulting from activities in proprietary and fiduciary funds are accounted for in the funds themselves. Long-term obligations in governmental funds, that are not intended to be paid from expendable available financial resources, are generally accounted for in the General Long-Term Obligations Subsidiary Account.</p>	

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
<u>5210, 5220, and 5240 - LONG-TERM PAYABLES</u>	
5212	<p>Zero-Coupon Bonds – Accreted Interest Payable</p> <p>The balance of this GL code represents the amount of interest accreted but not due within the next year on zero-coupon bonds payable.</p>
5213	<p>Claims and Judgments Payable</p> <p>The balance of this GL code represents the long-term actual or estimated amounts owed as the result of court decisions or administrative actions.</p>
5216	<p>Retained Percentages Payable</p> <p>The balance of this GL code represents the long-term percentage of the total contract price that is not paid pending final inspection or the lapse of a specified time period.</p>
5225	<p>Accrued Vacation Leave Payable</p> <p>The balance of this GL code represents the noncurrent portion of salaries and associated payroll payments for the amount of vacation leave owed but not paid.</p>
5226	<p>Annuities Payable (LOT Only)</p> <p>The balance of this GL code represents the long-term portion of lottery prize annuities payable.</p>
5227	<p>Accrued Sick Leave Payable</p> <p>The balance of this GL code represents the noncurrent portion of salaries and associated payroll related payments for the estimated amount of accumulated sick leave that is probable the state will cash out.</p>
5228	<p>Accrued Compensatory Time Payable</p> <p>The balance of this GL code represents the noncurrent portion of salaries and associated payroll payments for the amount of compensatory time owed but not paid.</p>
5247	<p>Liability for Deferred Compensation</p> <p>The balance of this GL code represents the long-term amounts payable for employee deferred compensation.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
<u>5250 - LONG-TERM INTERGOVERNMENTAL AND INTRA- GOVERNMENTAL PAYABLES</u>	
5251	<p>Due to Federal Government</p> <p>The balance of this GL code represents long-term obligations due to federal agencies.</p>
5252	<p>Due to Other Governments</p> <p>The balance of this GL code represents long-term obligations due to counties, municipalities, school districts, other local units of government, Indian tribes and other states.</p>
5253	<p>Due to Other Funds</p> <p>The balance of this GL code represents long-term amounts due to other funds within an agency. This GL code is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1653 and 5253 are to equal each other.</p>
5254	<p>Due to Other Agencies</p> <p>The balance of this GL code represents long-term amounts due to other state agencies. This GL code is to be accompanied by a valid state agency code in the general ledger subsidiary. Statewide, all GL Codes 1654 and 5254 are to be in balance; therefore, every effort should be made to communicate with the other state agencies involved.</p>
5259	<p>Due to Primary Government</p> <p>The balance in this GL code represents the long-term portion of the amounts due from the state's discrete component units to the primary government of the state.</p>
<u>5260 - LONG-TERM BONDS PAYABLE</u>	
5261	<p>General Obligation Bonds Payable</p> <p>The balance of this GL code represents the outstanding principal due on bonds maturing beyond one year that are secured by an unconditional pledge of the full faith and credit and taxing power of the state.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5262	<p>Revenue Bonds Payable</p> <p>The balance of this GL code represents the outstanding principal due on bonds maturing beyond one year that are secured by specific sources of revenue and do not involve a pledge of the full faith and credit of the state.</p>
5263	<p>Limited Obligation Bonds Payable</p> <p>The balance of this GL code represents the outstanding principal on bonds due beyond one year that are payable from dedicated revenues.</p>
5264	<p>Zero-Coupon Bonds Payable</p> <p>The balance of this GL code represents the issue value of bonds issued with a deep bond discount and due beyond one year.</p>
5266	<p>Deferred Gain/Loss on COP Refunding</p> <p>The balance of this GL code represents the gain/loss on a proprietary or trust fund COP refunding that remains to be amortized.</p>
5267	<p>General Revenue Bonds Payable - Internal Lending (UW Only)</p> <p>The balance of this GL code represents the outstanding principal on bonds due beyond one year that are payable from University of Washington (UW) general revenues. These amounts are due to the internal lending program for central borrowing from the business unit/department/auxiliary activity. Within the UW, GL Codes 1667, 5167, and 5267 are to equal each other.</p>
5268	<p>Deferred Gain/Loss on Bond Refunding</p> <p>The balance of this GL code represents the gain/loss on a proprietary or trust bond refunding that remains to be amortized.</p>
5269	<p>Other Bonds Payable</p> <p>The balance of this GL code represents the outstanding principal of bonds not classified under any of the other bond payable general ledger accounts due beyond one year.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
<u>5270 - LONG-TERM INSTALLMENTS AND LEASES PAYABLE</u>	
5271	<p>Installment-Purchase Contracts Payable</p> <p>The balance of this GL code represents the long-term portions of the present value of total future stipulated payments on installment-purchase contracts.</p>
5272	<p>Lease-Purchase Agreements Payable</p> <p>The balance of this GL code represents the long-term portions of the present value of total future stipulated payments on lease-purchase agreements.</p>
5273	<p>Certificates of Participation/Notes Payable</p> <p>The balance of this GL code represents the long-term portions of the certificates of participation payable issued through the Office of the State Treasurer for qualifying asset purchases under chapter 39.94 RCW.</p>
<u>5280 and 5290 - OTHER LONG-TERM OBLIGATIONS</u>	
5281	<p>Unfunded Pension Obligations</p> <p>The balance of this GL code represents the unfunded benefits attributable to retirees, beneficiaries, terminated employees and current covered employees entitled to benefits, as a result of their credited services to date. To the extent that such an amount has not been funded with expendable available financial resources, such unfunded amount is to be reported.</p>
5282	<p>Other Post Employment Benefits Obligation</p> <p>The balance of this GL code represents the difference (since the effective date of GASB Statement No. 45) between the annual actuarially determined OPEB cost and the state's contribution to the plan.</p>
5284	<p>Tuition Benefits Payable</p> <p>The balance in this GL code represents the long-term portion of amounts held for the purchase of tuition units under the advanced college tuition payment program.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5285	<p>Benefits Claims Payable (L&I Only)</p> <p>The balance of this GL code represents the long-term portion of the actuarial present value of the workers' compensation liability to pay future medical aid claims, industrial insurance claims, and similar benefits to qualifying individuals sustaining work-related injuries.</p>
5286	<p>Claims Administration Expense Payable (L&I Only)</p> <p>The balance of this GL code represents the long-term portion of the actuarial estimate of the workers' compensation liability to pay future administration expenses for operating the workers' compensation plan.</p>
5287	<p>Pollution Remediation Obligation</p> <p>The balance of this GL code represents the state's liability for remediation activities to address the current or potential detrimental effects of existing pollution.</p>
5291	<p>Deposits Payable</p> <p>The balance of this GL code represents long-term amounts payable for deposits made by customers or contractors.</p>
5292	<p>Deferred Revenues</p> <p>The balance of this GL code represents the long-term portion of amounts for which the asset recognition criteria have been met, but for which revenue recognition criteria have not been met.</p>
5293	<p>Liability for Unclaimed Property Refunds</p> <p>The balance of this GL code represents the long-term portion of unclaimed property held by the state that is expected to be refunded to claimants.</p>
5297	<p>Fees Payable</p> <p>The balance of this GL code represents the long-term portion of fees payable by the state in transactions involving bond and COP sales.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5299	<p>Other Obligations</p> <p>The balance of this GL code represents long-term portions of other long-term obligations.</p>
	<u>5900 - OTHER CREDITS</u>
5910	<p>Unamortized Premiums on Bonds Sold</p> <p>The balance of this GL code represents the original issue premium (OIP) on the sale of a bond that remains to be amortized over the remaining life of the bonds. This GL code is used when the OIP is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual, current financial resources basis of accounting) record OIP to GL Code 3210 Revenue Source Code 0863 "Original Issue Premium."</p>
5920	<p>Unamortized Premiums on COPs Sold</p> <p>The balance of this GL code represents the original issue premium (OIP) on the sale of a COP that remains to be amortized over the remaining life of the COP. This GL code is used when the OIP is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual, current financial resources basis of accounting) record OIP to GL Code 3210 Revenue Source Code 0863 "Original Issue Premium."</p>
5990	<p>Undistributed Investment Proceeds</p> <p>The balance of this GL code represents the proceeds of investment sales that have not been distributed to the investment principal and interest income accounts.</p>
	<u>6000 - BUDGETARY AND EXPENDITURE/EXPENSE CONTROL</u>
	<u>6100 - EXPENDITURE AUTHORITY AND ESTIMATED EXPENDITURES</u>
6110	<p>Approved Unallotted Expenditure Authority</p> <p>The balance of this GL code represents the unallotted portion of legislative</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
	appropriations or the estimate of nonappropriated expenditures/expenses not intended to be spent during the fiscal period.
	<u>6200 – ALLOTMENTS</u>
6210	Approved Allotments The balance of this GL code represents authorized allotments of appropriated funds for the biennium.
6215	Estimated Unallotted Expenses The balance of this GL code represents estimated nonbudgeted expenses that are not included in the agency allotment plan. (Used only in enterprise and internal service funds.)
	<u>6300 – RESERVES</u>
6310	Approved Reserves The balance of this GL code represents amounts transferred from allotted status to reserve status for legislative appropriations.
	<u>6400 - OTHER ALLOTMENT CHARGES</u>
6410	Encumbrances This GL code is used to record encumbrance activity from July 1 to June 30 each year. GL Code 9510, "Reserved for Encumbrances" is the offsetting entry to this GL code. At the end of a biennium, this GL code is to equal zero.
	<u>6500 - EXPENDITURES/EXPENSES</u>
6505	Accrued Expenditures/Expenses This GL code is used to record expenditures/expenses for goods and/or services that meet GAAP recognition criteria of the fund type, but remain unpaid.
6510	Cash Expenditures/Expenses This GL code is used to record all expenditures/expenses paid from July 1

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
	to June 30. Accrued expenditures/expenses may also be recorded by unique AFRS agencies in this general ledger account.
6511	<p>Depreciation/Amortization Expense</p> <p>This GL code is used to record the amount of depreciation and amortization computed on capital assets owned by proprietary and trust fund type accounts. This GL code is to be offset by an entry to the appropriate GL Code series 2XXX, "Allowance for Depreciation" or "Allowance for Amortization – Intangible Assets."</p>
6512	<p>Amortization Expense</p> <p>This GL code is used to record the amortization of premiums and/or discounts on bonds payable or other debt instruments of the state. It is also used to record the amortization of the deferred gain/loss on bond refundings. (Used only in proprietary and trust funds.)</p>
6514	<p>Capital Asset Acquisitions by Lease - Purchase Agreements or Certificates of Participation</p> <p>This GL code is used to record acquisitions of capital assets through lease-purchase agreements or certificates of participation (COPs). GL 6514 should be used only in governmental funds. In most cases, GL Code 6514 should equal GL Code 3221.</p>
6515	<p>Bad Debts Expense</p> <p>This GL code is used to record the expense recognized in the process of valuing accounts receivable that had revenue as the offsetting entry. It indicates the portion of receivables that is estimated never to be collected. (Used only in proprietary and trust funds.)</p>
6516	<p>Cost of Goods Sold</p> <p>This GL code is used to record the inventory cost incurred upon sale of purchased or produced merchandise held for resale. (Used only with nonbudgeted sub-objects FA through FJ.)</p>
6525	<p>Expense Adjustments/Eliminations (GAAP)</p> <p>This GL code is used in allotted funds when a difference occurs in GAAP and budgetary recording of an accounting event. For example, when purchasing a capital asset in an allotted enterprise fund, it is necessary to</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
	debit the appropriate capital asset account and credit cash or accounts payable. For budgetary accounting, it is also necessary to debit GL Code 6505 or 6510 and credit this GL code.
6560	<p>Estimated Accrued Expenditures/Expenses</p> <p>This GL code is used at the end of an expenditure authority period to record estimated expenditures/expenses for goods and/or services received by June 30 for which the exact amount is not known.</p>
6591	<p>Depreciation/Amortization Expense (General Capital Assets Subsidiary Account Only)</p> <p>This GL code is used to record depreciation and amortization computed on capital assets owned by governmental fund type accounts. GL Code 6591 is to be offset by an entry to the appropriate GL Code series 2XXX, "Allowance for Depreciation" or "Allowance for Amortization – Intangible Assets."</p>
6592	<p>Interest Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This GL code is used to recognize accrued interest expense on bonds recorded in the General Long-Term Obligations Subsidiary Account.</p>
6593	<p>Amortization Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This GL code is used to recognize accrued amortization expenses on bond discount and bond issuance costs recorded in the General Long-Term Obligations Subsidiary Account.</p>
6594	<p>Pollution Remediation Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This GL code is used to recognize pollution remediation expenses related to governmental fund type accounts. GL Code 6594 is to be offset by an entry to GL Code 5287 "Pollution Remediation Obligation."</p>
6595	<p>Other Post Employment Benefits Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This GL code is used to recognize expense for post employment benefits for employees of governmental fund type accounts. GL Code 6595 is to be</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
	offset with an entry to GLCode 5282 “Other Post Employment Benefits Obligation.”
6596	Excess Contributions for Pension Benefits (General Long-Term Obligations Subsidiary Account Only)
	This GL code is used to record the current year adjustment to the cumulative total of the state’s contributions for pension benefits in excess of the annual required contributions (ARC). GL Code 6596 is to be offset with an entry to GL Code 1960 “Negative Net Pension Obligation.”
	<u>7000 - AFRS/TREASURY CLEARING</u>
	<u>7100 - IN-PROCESS CONTROL</u>
7110	Receipts In-Process
	This GL code is used for all treasury funds to record all cash received and recorded by an agency, but not yet posted by the State Treasurer.
7120	Warrants In-Process/ACH (Automated Clearing House) Payments In-Process
	This GL code is used for all treasury funds to record the amount of all warrants prepared and recorded by an agency, but not yet signed and returned to the agency by the State Treasurer. This GL code is also used to record ACH payments.
7130	Warrant Cancellations In-Process
	This GL code is used for all treasury funds to record the amount of all warrant cancellations recorded by an agency, but not yet posted by the State Treasurer.
7140	Journal Vouchers In-Process
	This GL code is used for all treasury funds to record the amount of all interfund or interagency Journal Vouchers for cash transfers which have been recorded by or on behalf of an agency, but not yet posted by the State Treasurer, or posted by the State Treasurer but not yet posted by the agency. This GL code is also used to record IAPs (Inter-Agency Payments) and IFTs (Interfund Transactions) which are automated transactions.

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
<u>9000 – FUND BALANCE AND NET ASSETS</u>	
<u>9100 – BUDGETARY CONTROL</u>	
9100	<p>Budgetary Control Summary</p> <p>The balance of this GL code represents offsetting differences for budgetary account entries. This GL code is the contra-account for GL Code 3100 series, "Estimated Revenues," GL Code 6100 series "Expenditure Authority and Estimated Expenditures," GL Code 6200 "Allotments," and GL Code 6300 "Reserves."</p>
<u>9110, 9120, and 9130 – NONSPENDABLE FUND BALANCE</u>	
9110	<p>Nonspendable Permanent Fund Principal</p> <p>The balance of this GL code represents that portion of fund balance in permanent funds that is legally required to be maintained intact.</p>
9112	<p>Nonspendable Permanent Funds – Unrealized Gain/Loss</p> <p>The balance of this GL code represents temporary increases and decreases in the value of the corpus of a permanent fund due to market fluctuations.</p>
9120	<p>Nonspendable Consumable Inventories</p> <p>The balance of this GL code represents the portion of fund balance that cannot be spent because consumable inventories do not represent available spendable resources even though they are a component of fund balance. This GL code is the contra account for GL Code 1410, "Consumable Inventories."</p>
9122	<p>Nonspendable Petty Cash</p> <p>The balance of this GL code represents the portion of fund balance that cannot be spent because petty cash does not represent available spendable resources, even though petty cash is a component of net current assets.</p>
9123	<p>Nonspendable Investments</p> <p>The balance of this GL code represents the portion of fund balance that cannot be spent either because long-term investments do not represent available spendable resources or because of use restrictions imposed by</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
	external parties or by law through constitutional provision or enabling legislation.
9130	<p>Nonspendable Student Loans Receivable</p> <p>The balance of this GL code represents the portion of fund balance that cannot be spent because student loans receivable do not represent available spendable resources even though they are a component of net current assets.</p>
9131	<p>Nonspendable Receivables – Long-Term</p> <p>The balance of this GL code represents the portion of fund balance that cannot be spent because net receivables long-term (GL Codes 1611, 1614, 1619, 1641, 1644, 1649, 1651, 1652, 1653, 1654, and 1657) do not represent available spendable resources even though they are a component of net current assets.</p>
	<u>9200 – RESTRICTED FUND BALANCE</u>
9230	<p>Restricted for Higher Education</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for higher education purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9231	<p>Restricted for Permanent Funds – Realized Investment Losses</p> <p>The balance in this GL code represents the unamortized portion of realized investment losses that resulted in or would have resulted in a negative net change in fund balance exclusive of unrealized gains and losses. These realized investment losses are tracked separately and amortized against future beneficiary distributions.</p>
9232	<p>Restricted for Education</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for K-12 education purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
9234	<p>Restricted for Transportation</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for transportation purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9235	<p>Restricted for Bond Covenants</p> <p>The balance of this GL code represents that portion of fund balance that is restricted by bond covenant.</p>
9238	<p>Restricted for Other Purposes</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for other purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9240	<p>Restricted for Human Services</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for human services purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9242	<p>Restricted for Wildlife and Natural Resources</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for wildlife and natural resources purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9244	<p>Restricted for Local Grants and Loans</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for local grant and loan purposes by enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
9246	Restricted for School Construction The balance of this GL code represents that portion of fund balance that is restricted for expenditure for school construction purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).
9248	Restricted for State Facilities The balance of this GL code represents that portion of fund balance that is restricted for expenditure for state facility purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).
9250	Restricted for Budget Stabilization The balance of this GL code represents that portion of fund balance that is restricted for budget stabilization by the Article VII, section 12 of the State Constitution.
9252	Restricted for Debt Service The balance of this GL code represents that portion of fund balance that is restricted for expenditure for debt service purposes by the parties external to the State (such as creditors).
9255	Restricted for Cash and Investments with Escrow Agents and Trustees The balance of this GL code represents that portion of fund balance that is restricted by escrow or trust agreements.
9260	Restricted for Pollution Remediation Liabilities The balance of this GL code represents that portion of fund balance that is restricted for expenditure for pollution remediation purposes by enabling legislation, court orders, legal settlements or parties external to the State (such as grantors, contributors, and other governments).

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
<u>9310, 9320, 9330, and 9340 – COMMITTED FUND BALANCE</u>	
9310	<p>Committed for Higher Education</p> <p>The balance of this GL code represents fund balance committed to higher education where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
9311	<p>Committed for Education</p> <p>The balance of this GL code represents fund balance committed to K-12 education where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
9320	<p>Committed for Transportation</p> <p>The balance of this GL code represents fund balance committed to transportation where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
9321	<p>Committed for Other Purposes</p> <p>The balance of this GL code represents fund balances committed to other purposes where resources are used only for the specific purpose(s) determined by formal action of the state legislature.</p>
9323	<p>Committed for Human Services</p> <p>The balance of this GL code represents fund balance committed to human services where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
9324	<p>Committed for Wildlife and Natural Resources</p> <p>The balance of this GL code represents fund balance committed to wildlife and natural resources where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
9325	<p>Committed for Local Grants and Loans</p> <p>The balance of this GL code represents fund balances committed to local grants and loans where resources are used only for the specific purposes determined by formal action of state legislature.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
9330	<p>Committed for State Facilities</p> <p>The balance of this GL code represents fund balance committed for state facilities where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
9340	<p>Committed for Debt Service</p> <p>The balance of this GL code represents fund balances committed to debt service where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
<u>9370 – ASSIGNED FUND BALANCE</u>	
9370	<p>Assigned for Working Capital</p> <p>The balance of this GL code represents the portion of fund balance assigned by management for working capital purposes. Amounts assigned for working capital are not considered to represent available spendable resources.</p>
9372	<p>Assigned for Other Purposes</p> <p>The balance of this GL code represents management's intention to use a portion of fund balance for a specific purpose(s).</p>
<u>9390 – UNASSIGNED FUND BALANCE</u>	
9390	<p>Unassigned</p> <p>The balance of this GL code represents total fund balance in the General Fund in excess of nonspendable, restricted, committed and assigned fund balances. In governmental funds other than the General Fund, it represents excess of nonspendable, restricted and committed fund balances over total fund balance (i.e., deficit).</p>
<u>9510, 9513 and 9514 – BUDGETARY RESERVES</u>	
9510	<p>Reserved for Encumbrances</p> <p>This GL code represents the portion of fund balance legally reserved during the fiscal year for encumbrances accumulated in GL Code 6410,</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
9513	<p>"Encumbrances" or GL Code 9513, "Reserved for Encumbrances for Reappropriated Capital Appropriations," or GL Code 9514, "Reserved for Encumbrances for Continuing Operating Expenditure Authority."</p> <p>Reserved for Encumbrances for Reappropriated Capital Appropriations</p> <p>The balance of this GL code represents encumbrances outstanding at June 30 of the second fiscal year of the biennium that relate to capital appropriations which are reappropriated in the new biennium.</p>
9514	<p>Reserved for Encumbrances for Continuing Operating Expenditure Authority</p> <p>The balance of this GL code is used to record at summary level the balance of encumbrances for biennial operating expenditure authority at the end of the first year of the biennium not recorded in detail in GL Code 6410 "Encumbrances." It is offset by an entry to GL Code 9510 "Reserved for Encumbrances." At the beginning of the second fiscal year of the biennium, this GL code is reversed and encumbrances are recorded at the detail level in GL Code 6410. This GL code is not used at the end of the biennium.</p>
<p><u>9350, 9400 and 9545 – PROPRIETARY/GOVERNMENT-WIDE NET ASSETS</u></p>	
9350	<p>Invested in Capital Assets, Net of Related Debt (OFM Only)</p> <p>The balance of this GL code is calculated as follows: capital assets, including restricted capital assets, net of accumulated depreciation (GL Code Series 2XXX) reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction or improvement of those assets (select GL Codes 51XX and 52XX).</p>
9400	<p>Accumulated Earnings (Losses)</p> <p>The balance of this GL code represents accumulated earnings or losses.</p>
9410	<p>Restricted Net Assets</p> <p>Assets whose use is subject to constraints that are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or (b) imposed by</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
	law through constitutional provisions or enabling legislation. Agencies having a balance in this GL code at year-end are required to disclose the purpose of the reserve.
9450	Unrestricted Net Assets (OFM Only) The portion of net assets that is neither restricted nor invested in capital assets (net of related debt).
9545	Reserved for Unemployment Compensation The balance of this GL code represents the portion of net assets restricted for future payments of unemployment compensation benefits.
<u>9550 and 9600 – NET ASSETS HELD IN TRUST – PENSIONS AND OTHER TRUSTS</u>	
9550	Reserved for Retirement Systems The balance of this GL code represents the portion of net assets held in trust for future payments of retirement pensions.
9551	Reserved for Deferred Compensation The balance of this GL code represents the portion of net assets held in trust for future payments of deferred compensation to plan participants.
9554	Reserved for Local Government Investment Pool Participants The balance of this GL code represents the portion of net assets held in trust for future payments to participants of the Local Government Investment Pool.
9601	Reserved for Members (DRS Only) The balance of this GL code represents the portion of the net assets held in trust for retirement system member defined benefit account balances.
9603	Reserved for Benefits (DRS Only) The balance of this GL code represents the portion of the net assets held in trust for future retirement system pension benefit payments.

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
9604	Reserved for Benefits – Medical (DRS Only) The balance of this GL code represents the portion of the net assets held in trust for future retirement system medical benefit payments in LEOFF 2, WSPRS 1, and WSPRS 2.
9607	Reserved for Higher Education Retirement Plan Supplemental Benefits (DRS only) The balance of this GL code represents the portion of net assets held in trust for future higher education retirement plan supplemental benefit payments.
9608	Reserved for Members Defined Contributions - SIB (DRS Only) The balance of this GL code represents the portion of the net assets held in trust for retirement system member defined contribution account balances invested with the State Investment Board.
9609	Reserved for Members Defined Contributions - Self-Directed (DRS Only) The balance of this GL code represents the portion of the net assets held in trust for retirement system member defined contribution account balances invested in self-directed options.
<u>9700 – FUND BALANCE/NET ASSET CHANGES and CORRECTIONS</u>	
9720	Prior Period Material Corrections (OFM Only) The balance of this GL code represents prior period material corrections made to beginning balances in fund equity accounts approved by OFM.
9721	Fund Type Reclassification Changes (OFM Only) The balance of this GL code represents a fund reclassification from one fund type to another fund type, approved by OFM.
9722	Accounting Policy Changes (OFM Only) The balance of this GL code represents prior period adjustments resulting from a change in accounting policy, approved by OFM.

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
9723	<p>Capital Asset Policy Change</p> <p>The balance of this GL code represents prior period adjustments resulting from a change in the threshold for capitalization of assets, approved by OFM.</p>
<u>9800 - GENERAL CAPITAL ASSETS VALUATION</u>	
9850	<p>Investment in General Capital Assets</p> <p>The balance of this GL code represents the net equity in general capital assets constructed or purchased with governmental fund type account monies. (Used only in the General Capital Assets Subsidiary Account.)</p>
<u>9900 - AFRS CLEARING</u>	
9910	<p>Current Period Clearing (Subsidiary Accounts Only)</p> <p>This GL code is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this GL code should be zero.</p>
9920	<p>Current Period Clearing (All Fund Types Except Subsidiary Accounts)</p> <p>This GL code is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this GL code should be zero.</p>
9940	<p>Reserve Clearing (DRS Only)</p> <p>This GL code is used in AFRS as an offset to clear direct transfers between reserve accounts in pension trust funds. The balance of this GL code should be zero.</p>
9998	<p>Beginning Balance Clearing (OFM Only)</p> <p>This GL code is used in AFRS for entries to beginning general ledger account balances. The balance of this GL code should be zero.</p>