



## 75.40 General Ledger Account Codes

**75.40.10**

July 1, 2006

**Sequential by code number**
**CODE**
**GENERAL LEDGER ACCOUNT**
**0000 - BUDGETARY & FULL TIME EQUIVALENT (FTE)  
ACCOUNTS**

0001	Estimated cash receipts
0002	Estimated cash disbursements
0003	Estimated 25 <sup>th</sup> 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 account

## Uniform Chart of Accounts

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**CODE            GENERAL LEDGER ACCOUNT**


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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

**CODE      GENERAL LEDGER ACCOUNT**

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**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

## Uniform Chart of Accounts

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**CODE            GENERAL LEDGER ACCOUNT**


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**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

**1800 - GENERAL LONG-TERM OBLIGATIONS VALUATION ACCOUNTS**

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

**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

**CODE            GENERAL LEDGER ACCOUNT**

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**2200 – BUILDINGS**

- 2210        Buildings
- 2220        Allowance for Depreciation – Buildings

**2300 - IMPROVEMENTS OTHER THAN BUILDINGS, LEASEHOLD IMPROVEMENTS, AND INFRASTRUCTURE**

- 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

**2400 – FURNISHINGS, EQUIPMENT, SOFTWARE, AND COLLECTIONS**

- 2410        Furnishings, Equipment, and Software
- 2420        Allowance for Depreciation – Furnishings, Equipment, and Software
- 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

**2500 - CONSTRUCTION IN PROGRESS**

- 2510        Construction in Progress

**3000 - REVENUES AND OTHER FINANCING SOURCES**

**3100 - ESTIMATED REVENUES**

- 3110        Approved Estimated Revenues
- 3198        Estimated Revenue – Original

**3200 - ACTUAL REVENUES**

- 3205        Accrued Revenues
- 3210        Cash Revenues
- 3213        Gains and Losses on Sales of Capital Assets
- 3215        Immaterial Adjustments to Prior Periods
- 3220        Noncash Revenues
- 3221        Other Financing Sources
- 3225        Revenue Adjustments/Eliminations (GAAP)
- 3260        Estimated Accrued Revenues

## Uniform Chart of Accounts

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**CODE            GENERAL LEDGER ACCOUNT**


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**4300 - CASH IN CUSTODY OF STATE TREASURER**

4310	Current Treasury Cash Activity (OST Only)
4315	Warrants Outstanding (OST Only)
4320	Beginning Treasury Cash Balance Administrating Agency (OFM Only)
4325	Beginning Treasury Cash Balance - Agency

**5000 – LIABILITIES****5100 - SHORT-TERM LIABILITIES****5110 - SHORT-TERM PAYABLES**

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

**5120, 5130, and 5140 - SHORT-TERM ACCRUED LIABILITIES**

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

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

5150	Due to Other Funds - Advances
5151	Due to Federal Government
5152	Due to Other Governments

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**CODE            GENERAL LEDGER ACCOUNT**

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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  
 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 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  
 5198      Loans Payable  
 5199      Other Liabilities

## Uniform Chart of Accounts

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**CODE            GENERAL LEDGER ACCOUNT**


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**5200 - LONG-TERM OBLIGATIONS****5210, 5220, and 5240 - LONG-TERM PAYABLES**

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

**5250 - LONG-TERM INTERGOVERNMENTAL AND INTRA-  
GOVERNMENTAL PAYABLES**

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

**5260 - LONG-TERM BONDS PAYABLE**

5261	General Obligation (GO) Bonds Payable
5262	Revenue Bonds Payable
5263	Limited Obligation Bonds Payable
5264	Zero-Coupon GO Bonds Payable
5268	Deferred Gain/Loss on Bond Refunding
5269	Other Bonds Payable

**5270 - LONG-TERM INSTALLMENTS AND LEASES PAYABLE**

5271	Installment-Purchase Contracts Payable
5272	Lease-Purchase Agreements Payable
5273	Certificates of Participation Payable

**5280 and 5290 - OTHER LONG-TERM OBLIGATIONS**

5281	Unfunded Pension Obligations
5284	Tuition Benefits Payable
5285	Benefits Claims Payable (L&I Only)
5286	Claims Administration Expense Payable (L&I Only)
5291	Deposits Payable
5292	Deferred Revenues
5293	Liability for Unclaimed Property Refunds



CODE	GENERAL LEDGER ACCOUNT
5297	Fees Payable
5299	Other Obligations
	<b><u>5900 - OTHER CREDITS</u></b>
5910	Unamortized Premiums on Bonds Sold
5990	Undistributed Investment Proceeds
	<b><u>6000 - BUDGETARY AND EXPENDITURE/EXPENSE CONTROL</u></b>
	<b><u>6100 - APPROPRIATIONS AND ESTIMATED EXPENDITURES</u></b>
6110	Approved Unallotted Appropriations
6120	Approved Lapsing
	<b><u>6200 - ALLOTMENTS</u></b>
6210	Approved Allotments
6215	Estimated Unallotted Expenses
	<b><u>6300 - RESERVES</u></b>
6310	Approved Reserves
	<b><u>6400 - OTHER ALLOTMENT CHARGES</u></b>
6410	Encumbrances
	<b><u>6500 - EXPENDITURES/EXPENSES</u></b>
6505	Accrued Expenditures/Expenses
6510	Cash Expenditures/Expenses
6511	Depreciation 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
6591	Depreciation 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)

## Uniform Chart of Accounts

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**CODE            GENERAL LEDGER ACCOUNT**


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**7000 - AFRS/TAS OPERATING ACCOUNTS****7100 - IN-PROCESS CONTROL ACCOUNTS**

7110	Receipts In-Process
7120	Warrants In-Process/EFT (Electronic Fund Transfer) Payments In-Process
7130	Warrant/EFT (Electronic Fund Transfer) Cancellations In-Process
7140	Journal Vouchers In-Process

**9000 - FUND EQUITY ACCOUNTS**

9100	Budgetary Control Summary
9220	Prior Period Material Corrections (OFM Only)
9221	Fund Type Reclassification Changes (OFM Only)
9222	Accounting Policy Changes (OFM Only)
9223	Capital Asset Policy Change
9300	Capital Contributions
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
9450	Unrestricted Net Assets (OFM Only)
9510	Reserved for Encumbrances
9513	Reserved for Encumbrances for Reappropriated Capital Appropriations
9514	Reserved for Encumbrances for Continuing Operating Appropriations
9530	Reserved for Permanent Funds - Nonexpendable Portion
9531	Reserved for Permanent Funds - Expendable Portion
9532	Reserved for Permanent Funds - Investment Losses
9540	Reserved for Consumable Inventories
9545	Reserved for Unemployment Compensation
9550	Reserved for Retirement Systems
9551	Reserved for Deferred Compensation
9554	Reserved for Local Government Investment Pool Participants
9556	Reserved for Petty Cash
9557	Reserved for Investments
9558	Reserved for Cash and Investments with Escrow Agents and Trustees
9560	Reserved for Student Loans Receivable (Higher Education Agencies Only)
9570	Reserved for Receivables - Long-Term
9575	Designated for Working Capital (OFM Only)
9576	Designated for Unrealized Gains
9578	Designated for Debt Service
9580	Other Designated Fund Balance
9590	Unreserved/Undesignated Fund Balance
9601	Reserved for Members (DRS Only)

<b>CODE</b>	<b>GENERAL LEDGER ACCOUNT</b>
9603	Reserved for Benefits (DRS Only)
9608	Reserved for Members Defined Contributions - SIB (DRS Only)
9609	Reserved for Members Defined Contributions - Self-Directed (DRS Only)
	<b><u>9800 - GENERAL CAPITAL ASSETS VALUATION ACCOUNT</u></b>
9850	Investment in General Capital Assets
	<b><u>9900 - AFRS CLEARING ACCOUNTS</u></b>
9910	Current Period Clearing Account (Subsidiary Accounts Only)
9920	Current Period Clearing Account (All Fund Types Except Subsidiary Accounts)
9940	Reserve Clearing Account (DRS Only)
9998	Beginning Balance Clearing Account (OFM Only)

## Uniform Chart of Accounts

**75.40.20**

July 1, 2006

**Sequential by code number with description****CODE****GENERAL LEDGER ACCOUNT****0000 - BUDGETARY & FULL TIME EQUIVALENT (FTE) ACCOUNTS**

0001

Estimated cash receipts

Cash receipts are any moneys (e.g., checks, cash, warrants, credit or debit card amounts, or EFTs) received by the state during a period regardless of when the moneys are earned.

0002

Estimated cash disbursements

Cash disbursements are any moneys (e.g., checks, cash, warrants, credit or debit card amounts, and EFTs (Electronic Fund Transfers) paid by the state during a period regardless of when the related obligations are incurred.

0003

Estimated 25<sup>th</sup> month cash disbursements

This account is used to record estimated cash disbursements at year-end.

0004

Estimated encumbrances

This account is used to record estimated encumbrances.

0005

Estimated unallotted FTEs

This account is used to record estimated unallotted FTEs.

0006

Estimated accrued receipts

This account is used to record estimated accrued receipts.

0064

Estimated contract expenditures

This account is used to record estimated contract expenditures.

<b>CODE</b>	<b>GENERAL LEDGER ACCOUNT</b>
0110	Approved estimated FTEs  Equivalent of 2088 hours of work in a fiscal year. "Approved" indicates that OFM has reviewed and approved the allotment.
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 account is used to record FTEs disbursed from July 1 to June 30.
0130	Accrued FTEs  This account is used to record FTEs that have not yet been disbursed.
0139	Receivable liquidations  This account is used to record receivable liquidations.
0140	DSHS FTE liquidations  This account is used to record DSHS FTE liquidations.
0159	Liability liquidations  This account is used to record liability liquidations.
0311	Adjusted estimated revenue  The balance of this account 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)  Appropriation authority not specifically scheduled for expenditure. Approved means OFM has reviewed and approved these estimates.

## Uniform Chart of Accounts

CODE	GENERAL LEDGER ACCOUNT
0612	Adjusted unallotted (Opt. #1 Src. & Opt. #2)  Appropriation authority not specifically scheduled for expenditure. Adjusted means OFM does not review and approve these estimates.
0613	Adjusted unallotted (Opt. #1 Object)  Appropriation 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 account 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 account 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 account represents amounts transferred from allotted to reserve status for legislative appropriations. Adjusted represents an allotment change not reviewed by OFM.

<b>CODE</b>	<b>GENERAL LEDGER ACCOUNT</b>
0651	Federal cost allocation expenditures  This account is used to record federal cost allocation expenditures.
0910	Budgetary control  This account is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this account should be zero.
0995	Expenditure control  This account is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this account should be zero.
0998	Statistical clearing account  This account is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this account should be zero.
<b><u>1000 - ASSETS OTHER THAN CAPITAL</u></b>	
<b><u>1100 – CASH</u></b>	
1110	Cash in Bank  This account 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 account. For local funds, this account is used by the individual state agency.
1120	Undeposited Local Cash  This account is used to record all cash received by an agency, but not deposited into a bank account outside the treasury.
1130	Petty Cash  This account is used to record petty cash on hand or in bank accounts for the purpose of making change or paying small obligations.

## Uniform Chart of Accounts

CODE	GENERAL LEDGER ACCOUNT
1140	<p>Cash and Investments with Escrow Agents and Trustees</p> <p>This account 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>
1150	<p>Cash with Fiscal Agents</p> <p>This account is used to record cash deposited with fiscal agents for the payment of state obligations.</p>
<b><u>1200 – INVESTMENTS</u></b>	
1205	<p>Temporary and/or Pooled Cash Investments</p> <p>This account 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 account 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 account 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 account 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). In certain circumstances in governmental funds, this amount should be reflected in "Reserved for Investments" (GL Code 9557) offset by</p>



CODE	GENERAL LEDGER ACCOUNT
	"Unreserved/Undesignated Fund Balance" (GL Code 9590). 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.
1215	Investments under Reverse Repurchase Agreements  This account is used to record the carrying value of investments underlying reverse repurchase and similar agreements.
1216	Collateral held under Securities Lending Agreements  This account 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.
1219	Investments in Commingled Trust Funds (SIB Only)  This account is used to record cash contributions of nonagency type funds to commingled trust funds. At the end of a fiscal year, this account is to equal zero.
1220	Unamortized Premiums on Investments  This account 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.
1230	Unamortized Discounts on Investments  This account 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.
1271	Commingled Trust Funds Investments (SIB Only)  This account is used solely in commingled trust funds to record the value of long-term securities and real estate held for the production of income.
1272	Commingled Trust Funds Unamortized Premiums on Investments (SIB Only)  This account 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.

## Uniform Chart of Accounts

CODE	GENERAL LEDGER ACCOUNT
1273	<p>Commingled Trust Funds Unamortized Discounts on Investments (SIB Only)</p> <p>This account is used solely in commingled trust funds to record that portion of the excess of the face value of securities over amounts paid for them that has not yet been amortized.</p>
1278	<p>Commingled Trust Funds Valuation Allowance - Investments (SIB Only)</p> <p>This account is used solely in commingled trust funds to record fair value changes in investments in workers' compensation and pension trust funds. This account is not to be used in funds with investments accounted for on a cost basis.</p>
1280	<p>Valuation Allowance - Investments</p> <p>This account is used to record fair value changes (increases and decreases) relating to investments in accordance with GASB Statement Number 31. To reflect management decision that increases in fair value not be considered available spendable resources for budgetary purposes, OFM makes an entry at year-end to offset net increases in the valuation allowance in GL Code 9576 "Designated for Unrealized Gains."</p>
<b><u>1300 - SHORT-TERM RECEIVABLES</u></b>	
Receivables that are due within twelve months.	
<b><u>1310 and 1320 - SHORT-TERM RECEIVABLES</u></b>	
1311	<p>Taxes Receivable</p> <p>The balance of this account represents the uncollected portion of taxes receivable, including associated interest and penalty charges.</p>
1312	<p>Accounts Receivable</p> <p>The balance of this account 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>

CODE	GENERAL LEDGER ACCOUNT
1313	<p>Notes Receivable</p> <p>The balance of this account 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>
1314	<p>Loans Receivable</p> <p>The balance of this account 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 account represents the amount of interest receivable on commingled trust funds investments.</p>
1316	<p>Interest and Dividends Receivable</p> <p>The balance of this account represents the amount of interest and dividends receivable on investments.</p>
1317	<p>Other Interest Receivable</p> <p>The balance of this account represents the amount of interest receivable on state contract and loan programs.</p>
1318	<p>Unbilled Receivables</p> <p>The balance of this account 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 account represents other receivables billed or supported by other evidence of indebtedness.</p>

## Uniform Chart of Accounts

CODE	GENERAL LEDGER ACCOUNT
1320	<p>Donations/Pledges Receivable</p> <p>The balance of this account 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 account is used to record the value of the pending proceeds due at settlement date for investment sales recorded on a trade date basis.</p>
1324	<p>Salaries and Fringe Benefits Receivable</p> <p>The balance of this account represents receivables due from individuals or organizations for salaries and fringe benefits.</p>
1328	<p>Tax Liens Receivable</p> <p>The balance of this account represents legal claims against property which have been exercised because of nonpayment of delinquent taxes, interest, and penalties. Amounts accumulated in this account include delinquent taxes, interest and penalties receivable thereon, and costs of converting delinquent taxes into tax liens.</p>
	<p><b><u>1340 - ALLOWANCE FOR UNCOLLECTIBLE SHORT-TERM RECEIVABLES</u></b></p> <p>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.</p>
1341	<p>Allowance for Uncollectible Taxes Receivable</p> <p>The balance of this account represents the portion of taxes receivable that is estimated will never be collected.</p>
1342	<p>Allowance for Uncollectible Accounts Receivable</p> <p>The balance of this account represents the portion of accounts receivable that is estimated will never be collected.</p>

<b>CODE</b>	<b>GENERAL LEDGER ACCOUNT</b>
1343	Allowance for Uncollectible Notes Receivable  The balance of this account represents the portion of notes receivable that is estimated will never be collected.
1344	Allowance for Uncollectible Loans Receivable  The balance of this account represents the portion of loans receivable that is estimated will never be collected.
1346	Allowance for Uncollectible Interest Receivable on Investments  The balance of this account represents the portion of interest receivable on investments which is estimated will never be collected.
1347	Allowance for Uncollectible Other Interest Receivable  The balance of this account represents the portion of interest receivable on assets other than taxes and investments which is estimated will never be collected.
1348	Allowance for Uncollectible Tax Liens Receivable  The balance of this account represents the portion of tax liens receivable that is estimated will never be collected.
1349	Allowance for Uncollectible Other Receivables  The balance of this account represents the portion of other receivables which is estimated will never be collected.
	<b><u>1350 - SHORT-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL RECEIVABLES</u></b>
1350	Due from Other Funds – Advances  The balance of this account represents advances due from other funds within an agency. This account 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.

## Uniform Chart of Accounts

CODE	GENERAL LEDGER ACCOUNT
1351	<p>Due from Federal Government</p> <p>The balance of this account represents amounts due from federal agencies.</p>
1352	<p>Due from Other Governments</p> <p>The balance of this account 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 account represents amounts due from other funds within an agency. This account 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>
1354	<p>Due from Other Agencies</p> <p>The balance of this account represents amounts due from other state agencies. This account 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>
1355	<p>Due from Other Funds - Pooled Cash and Investments</p> <p>The balance of this account 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.</p>
1359	<p>Due from Component Units</p> <p>The balance of this account represents amount due from the state's discrete component units, for example the state's financing authorities.</p>
<b><u>1380 and 1390 – OTHER SHORT-TERM RECEIVABLES</u></b>	
1381	<p>L &amp; I Premium Estimated Receivables</p> <p>The balance of this account represents the current portion of the actuarial estimate of premiums due.</p>

CODE	GENERAL LEDGER ACCOUNT
1382	<p>L &amp; I Self-Insurance Receivables</p> <p>The balance of this account represents the current portion of workers compensation amounts due from self-insured employers.</p>
1383	<p>Travel Advances</p> <p>The balance of this account represents the amount of outstanding travel advances.</p>
<b><u>1400 – INVENTORIES</u></b>	
1410	<p>Consumable Inventories</p> <p>The balance of this account represents the cost (or fair market value if donated) of inventories of consumable materials, supplies, and foodstuffs.</p>
1415	<p>Donated Inventories</p> <p>The balance of this account represents the value of inventoriable <b>federally</b> donated commodities.</p>
1420	<p>Merchandise Inventories</p> <p>The balance of this account represents the cost of goods held for resale rather than for use in operations.</p>
1421	<p>Warehouse Stock Adjustments (LCB Only)</p> <p>The balance of this account 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.</p>
1422	<p>Unrealized Store Profits and Taxes (LCB Only)</p> <p>The balance of this inventory contra account 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.</p>

## Uniform Chart of Accounts

CODE	GENERAL LEDGER ACCOUNT
1423	<p>Suspense Wine Tax (LCB Only)</p> <p>The balance of this account represents amounts of wine tax applicable to wine inventories.</p>
1430	<p>Work-in-Process Inventories</p> <p>The balance of this account represents the value of items of tangible personal property that are in process of production for sale in the ordinary course of business.</p>
1440	<p>Raw Materials Inventories</p> <p>The balance of this account 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 account 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>
<b><u>1500 - PREPAID EXPENSES</u></b>	
1510	<p>Prepaid Expenses</p> <p>The balance of this account 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>
<b><u>1600 - LONG-TERM RECEIVABLES</u></b>	
Long-Term Receivables are those which are not due within 12 months.	
1611	<p>Taxes Receivable</p> <p>The balance of this account represents the long-term portion of taxes and tax liens receivable, including the associated interest and penalty charges.</p>



CODE	GENERAL LEDGER ACCOUNT
1614	<p>Loans Receivable</p> <p>The balance of this account represents the long-term 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>
1615	<p>Allowance for Forgivable Loans – Nonprofits</p> <p>The balance of this account offsets forgivable loans to nonprofit organizations.</p>
1619	<p>Other Receivables</p> <p>The balance of this account 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 account 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>
	<p><b><u>1640 - ALLOWANCE FOR UNCOLLECTIBLE LONG-TERM RECEIVABLES</u></b></p> <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 account 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 account represents the portion of long-term loans receivable that is estimated will never be collected.</p>
1649	<p>Allowance for Uncollectible Other Receivables</p>

## Uniform Chart of Accounts

CODE	GENERAL LEDGER ACCOUNT
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The balance of this account represents the portion of long-term other receivables that is estimated will never be collected.

**1650 - LONG-TERM INTERGOVERNMENTAL AND INTRA-  
GOVERNMENTAL RECEIVABLES**

1651	Due from Federal Government
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The balance of this account represents long-term amounts due from federal agencies.

1652	Due from Other Governments
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The balance of this account represents long-term amounts due from counties, municipalities, school districts, other local units of government, Indian tribes, and other states.

1653	Due from Other Funds
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The balance of this account represents long-term amounts due from other funds within an agency. This account 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.

1654	Due from Other Agencies
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The balance of this account represents long-term amounts due from other state agencies. This account 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.

1655	Allowance for Forgivable Loans – Other Governments
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The balance in this account offsets the amount of forgivable loans to other governments.

1659	Due from Component Units
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The balance of this account represents amounts due from the state's discrete component units, for example the state's financing authorities.

**CODE                    GENERAL LEDGER ACCOUNT**

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**1800 - GENERAL LONG-TERM OBLIGATIONS VALUATION  
ACCOUNTS**

1810                    Amount Available in Debt Service Funds

The balance of this account 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 account 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.

**1900 - OTHER ASSETS**

1910                    Unamortized Discounts on Bonds Sold

The balance of this account represents the original issue discount (OID) on the sale of bonds that remains to be amortized over the remaining life of the bonds. This account is used when OID in proprietary and trust funds is material. Governmental funds record OID to GL Code 3210 Revenue Source Code 0863 "Premium/Discount."

1911                    Unamortized Discounts on Certificates of Participation

The balance of this account 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 account is used when OID in proprietary and trust funds is material. Governmental funds record OID to GL Code 3210 Revenue Source Code 0863 "Premium/Discount."

1920                    Unamortized Bond Issue Costs

The balance of this account represents bond costs of issuance (COI), including underwriters' discount, that remain to be amortized over the remaining life of the bond issue. This account is used when COI in proprietary and trust funds are material. Governmental funds record COI to GL Code 6510 using the appropriate subobject.

## Uniform Chart of Accounts

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**CODE                      GENERAL LEDGER ACCOUNT**


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1921                      Unamortized Certificates of Participation Issue Costs

The balance of this account 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 account is used when COI in proprietary and trust funds are material. Governmental funds record COI to GL Code 6510 using the appropriate subobject.

**2000 - CAPITAL ASSETS**

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.

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

The balance of this account represents the original cost, or estimated value at time of donation, of land owned by the state.

2120                      Transportation Infrastructure – Modified Approach

The balance of this account 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).

CODE	GENERAL LEDGER ACCOUNT
2130	<p>Art Collections, Library Reserve Collections, and Museum and Historical Collections</p> <p>The balance of this account 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, but are capitalized at the discretion of the agency.</p>
<b><u>2200 – BUILDINGS</u></b>	
2210	<p>Buildings</p> <p>The balance of this account 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.</p>
2220	<p>Allowance for Depreciation – Buildings</p> <p>The balance of this account 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.</p>
<b><u>2300 - IMPROVEMENTS OTHER THAN BUILDINGS, LEASEHOLD IMPROVEMENTS, AND INFRASTRUCTURE</u></b>	
2310	<p>Improvements other than Buildings</p> <p>The balance of this account represents the cost of permanent improvements which add value to land such as fences, retaining walls, etc.</p>
2320	<p>Allowance for Depreciation - Improvements other than Buildings</p> <p>The balance of this account represents accumulated credits made to reflect the expiration of the estimated service life of assets capitalized as improvements other than buildings.</p>
2350	<p>Leasehold Improvements</p> <p>The balance of this account represents the cost of buildings, structural alterations, and improvements added to leased property.</p>

## Uniform Chart of Accounts

CODE	GENERAL LEDGER ACCOUNT
2360	<p>Allowance for Depreciation – Leasehold Improvements</p> <p>The balance of this account 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.</p>
2370	<p>Infrastructure</p> <p>The balance of this account represents the cost of <u>depreciable</u> long-lived 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, 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").</p>
2380	<p>Allowance for Depreciation – Infrastructure</p> <p>The balance of this account represents accumulated credits made to reflect the expiration of the estimated service life of infrastructure.</p>
<b><u>2400 – FURNISHINGS, EQUIPMENT, SOFTWARE, AND COLLECTIONS</u></b>	
2410	<p>Furnishings, Equipment, and Software</p> <p>The balance of this account represents the acquisition cost of furnishings, equipment, software, and other tangible and intangible property not included elsewhere with a useful life of more than one year.</p>
2420	<p>Allowance for Depreciation – Furnishings, Equipment, and Software</p> <p>The balance of this account represents accumulated credits made to reflect the expiration of the estimated service life of assets capitalized as furnishings, equipment, and software.</p>
2430	<p>Library Resources</p> <p>The balance of this account 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.</p>

**CODE                      GENERAL LEDGER ACCOUNT**

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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 account represents accumulated credits made to reflect the expiration of the estimated service life of library resources.

2450                      Art Collections, Library Reserve Collections, and Museum and Historical Collections

The balance of this account 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.

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).

2460                      Allowance for Depreciation – Art Collections, Library Reserve Collections, and Museum and Historical Collections

The balance of this account represents accumulated credits made to reflect the expiration of the estimated service life of art collections, library reserve collections, and museum and historical collections.

**2500 - CONSTRUCTION IN PROGRESS**

2510                      Construction in Progress

The balance of this account represents the cost of construction work undertaken but not yet substantially completed, accepted, and placed into service.

## Uniform Chart of Accounts

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**CODE                      GENERAL LEDGER ACCOUNT**


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**3000 - REVENUES AND OTHER FINANCING SOURCES****3100 - ESTIMATED REVENUES**

3110                      Approved Estimated Revenues

The balance of this account represents revenues estimated to be received during the biennium. Approved means OFM has reviewed and approved these estimates.

3198                      Estimated Revenue – Original

The balance of this account represents original budget revenues estimated to be received during the biennium.

**3200 - ACTUAL REVENUES**

3205                      Accrued Revenues

This account is used to record accrued revenues when the GAAP revenue recognition criteria, pertinent to the fund type, is met. This account is to be used with an offsetting entry to the appropriate receivable or liability account.

3210                      Cash Revenues

This account is used to record all revenue receipts including undeposited receipts received from July 1 to June 30. This account 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.

3213                      Gains and Losses on Sales of Capital Assets

This account 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 account. (Used only in enterprise, internal service, and pension trust funds.)



<b>CODE</b>	<b>GENERAL LEDGER ACCOUNT</b>
3215	<p>Immaterial Adjustments to Prior Periods</p> <p>This account is used to record adjustments to beginning fund equity accounts that are less than the materiality criteria for the particular "GAAP Roll-Up Fund." The account 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 Appropriation Expenditures," is to be used with this account, respectively.</p>
3220	<p>Noncash Revenues</p> <p>This account 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.</p>
3221	<p>Other Financing Sources</p> <p>This account 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.</p>
3225	<p>Revenue Adjustments/Eliminations (GAAP)</p> <p>This account 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 account and credit GL Code 3210 for the cash received.</p>
3260	<p>Estimated Accrued Revenues</p> <p>This account 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.</p>

## Uniform Chart of Accounts

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**CODE                      GENERAL LEDGER ACCOUNT**


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**4300 - CASH IN CUSTODY OF STATE TREASURER**

4310                      Current Treasury Cash Activity (OST Only)

This account is used to record all treasury cash activity within a biennium 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)

This account 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 Administrating Agency (OFM Only)

This is a system generated account 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

This is a system-generated account 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 account 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.

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**CODE                    GENERAL LEDGER ACCOUNT**

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**5110 - SHORT-TERM PAYABLES**

5111                    Accounts Payable

The balance of this account represents the amounts owing on open accounts for goods and services received by June 30.

5112                    Interest Payable

The balance of this account represents the amount of interest owed on accounts and contracts payable.

5113                    Claims and Judgments Payable

The balance of this account represents actual or estimated amounts owed as the result of court decisions or administrative actions.

5114                    Annuities Payable (LOT Only)

The balance of this account represents the short-term portion of lottery prize annuities payable.

5115                    Contracts Payable

The balance of this account represents the amount of obligations for contracts outstanding and payable.

5116                    Retained Percentages Payable

The balance of this account 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 account represents amounts due on contracts for the construction of buildings and other improvements.

## Uniform Chart of Accounts

CODE	GENERAL LEDGER ACCOUNT
5118	<p>Benefits Claims Payable (L&amp;I Only)</p> <p>The balance of this account 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.</p>
5119	<p>Employee Insurance Benefits Payable</p> <p>The balance of this account represents the actuarial value of employee insurance claims payable by the Health Care Authority.</p>
<b><u>5120, 5130, and 5140 - SHORT-TERM ACCRUED LIABILITIES</u></b>	
5121	<p>Matured Bonds Payable</p> <p>The balance of this account represents amounts of unpaid bonds that have reached or passed maturity date.</p>
5122	<p>Matured Interest Payable</p> <p>The balance of this account represents amounts of payable but unpaid interest on bonds.</p>
5123	<p>Investment Trades Pending Payable</p> <p>This account 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 account represents salaries and fringe benefits earned but not paid.</p>
5125	<p>Accrued Vacation Leave Payable</p> <p>The balance of this account 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 account represents amounts of potential lottery prizes payable for all outstanding tickets distributed.</p>

<b>CODE</b>	<b>GENERAL LEDGER ACCOUNT</b>
5127	Accrued Sick Leave Payable  The balance of this account represents salaries and associated payroll related payments for the estimated amount of accumulated sick leave that is probable the state will cash out.
5128	Accrued Compensatory Time Payable  The balance of this account represents salaries and associated payroll related payments for the amount of compensatory time owed but not paid.
5130	Due to Fiscal Agents  The balance of this account represents amounts due to fiscal agents.
5140	Due to Terminated Employees  The balance of this account represents amounts due to members of a public employees retirement system who have resigned, or who have been terminated for reasons other than death, prior to retirement.
5145	Due to Deceased Employees' Estates  The balance of this account represents amounts due to estates of deceased employees.
5148	L & I Retrospective Program Estimated Premium Refund Payables  The balance of this account represents the current portion of the actuarial estimate of premiums due back to employers participating in the program.
5149	L & I Claims Administration Expense Payable  The balance of this account represents the current portion of the actuarial estimate of the workers' compensation liability to pay future administration expenses for operating the workers' compensation plan.

**CODE                      GENERAL LEDGER ACCOUNT**

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

5150	<p>Due to Other Funds – Advances</p> <p>The balance of this account represents advances due to other funds within an agency. This account 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>
5151	<p>Due to Federal Government</p> <p>The balance of this account represents obligations due to federal agencies.</p>
5152	<p>Due to Other Governments</p> <p>The balance of this account 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 account represents amounts due to other funds within an agency. This account 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 account represents amounts due to other state agencies. This account 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 account 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>

<b>CODE</b>	<b>GENERAL LEDGER ACCOUNT</b>
5156	<p>Due to Owner Funds - Local Government Investment Pool (OST Only)</p> <p>The balance of this account 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 account represents cash and noncash investment income recorded in commingled trust funds that are due to owner funds.</p>
5158	<p>Due to Department of Revenue - Taxes</p> <p>The balance of this account represents taxes collected but <b>not</b> reported to the Department of Revenue. This account is to be used in lieu of GL Code 5154 and is <b>not</b> to be accompanied by an entry in the general ledger subsidiary.</p>
5159	<p>Due to Primary Government</p> <p>The balance of this account represents amounts due from the state's discrete component units to the primary government of the state.</p>
<p><b><u>5160 - SHORT-TERM BONDS PAYABLE</u></b></p>	
5161	<p>General Obligation Bonds Payable</p> <p>The balance of this account 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 account 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 account represents the principal portion of bonds maturing within one year and payable from dedicated revenues.</p>

## Uniform Chart of Accounts

CODE	GENERAL LEDGER ACCOUNT
5164	<p>Zero-Coupon Bonds Payable</p> <p>The balance of this account represents the issue value plus the accreted interest on bonds maturing within one year.</p>
5169	<p>Other Bonds Payable</p> <p>The balance of this account represents the principal portion of bonds maturing within one year and not classifiable under any of the other bond payable general ledger accounts.</p>
<b><u>5170 - SHORT-TERM INSTALLMENTS AND LEASES PAYABLE</u></b>	
5171	<p>Installment-Purchase Contracts Payable</p> <p>The balance of this account 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 account represents the current portions of the present value of total future stipulated payments on lease-purchase agreements.</p>
5173	<p>Certificates of Participation Payable</p> <p>The balance of this account 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>
<b><u>5180 and 5190 - OTHER SHORT-TERM LIABILITIES</u></b>	
5181	<p>Employee Insurance Deductions Payable</p> <p>The balance in this account 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 account represents EBT benefits that have been authorized but have not yet been paid.</p>



<b>CODE</b>	<b>GENERAL LEDGER ACCOUNT</b>
5183	<p>Liability for Expunged EBT Benefits</p> <p>The balance in this account represents liabilities arising from the expungement of EBT benefits.</p>
5184	<p>Tuition Benefits Payable</p> <p>The balance in this account 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 account 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 account 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 account 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 account represents amounts payable for deposits made by customers or contractors.</p>
5192	<p>Deferred Revenues</p> <p>The balance of this account 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>

## Uniform Chart of Accounts

CODE	GENERAL LEDGER ACCOUNT
5193	<p>Liability for Unclaimed Property Refunds</p> <p>The balance of this account represents the short-term portion of unclaimed property held by the state that is expected to be refunded to claimants.</p>
5194	<p>Liability for Canceled Warrants/Checks</p> <p>This account 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 account 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 account is used to record liabilities arising from reverse repurchase and similar agreements.</p>
5197	<p>Obligations under Securities Lending Agreements</p> <p>This account 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 account 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 account represents other current liabilities.</p>
<p><b><u>5200 - LONG-TERM OBLIGATIONS</u></b></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>	

**CODE                    GENERAL LEDGER ACCOUNT**

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**5210, 5220, and 5240 - LONG-TERM PAYABLES**

- 5212                    Zero-Coupon Bonds – Accreted Interest Payable
- The balance of this account represents the amount of interest accreted but not due within the next year on zero-coupon bonds payable.
- 5213                    Claims and Judgments Payable
- The balance of this account represents the long-term actual or estimated amounts owed as the result of court decisions or administrative actions.
- 5216                    Retained Percentages Payable
- The balance of this account 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.
- 5225                    Accrued Vacation Leave Payable
- The balance of this account represents the noncurrent portion of salaries and associated payroll payments for the amount of vacation leave owed but not paid.
- 5226                    Annuities Payable (LOT Only)
- The balance of this account represents the long-term portion of lottery prize annuities payable.
- 5227                    Accrued Sick Leave Payable
- The balance of this account 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.
- 5228                    Accrued Compensatory Time Payable
- The balance of this account represents the noncurrent portion of salaries and associated payroll payments for the amount of compensatory time owed but not paid.

## Uniform Chart of Accounts

CODE	GENERAL LEDGER ACCOUNT
5247	<p>Liability for Deferred Compensation</p> <p>The balance of this account represents the long-term amounts payable for employee deferred compensation.</p>
	<p><b><u>5250 - LONG-TERM INTERGOVERNMENTAL AND INTRA- GOVERNMENTAL PAYABLES</u></b></p>
5251	<p>Due to Federal Government</p> <p>The balance of this account represents long-term obligations due to federal agencies.</p>
5252	<p>Due to Other Governments</p> <p>The balance of this account 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 account represents long-term amounts due to other funds within an agency. This account 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 account represents long-term amounts due to other state agencies. This account 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 account represents the long-term portion of the amounts due from the state's discrete component units to the primary government of the state.</p>

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**CODE                    GENERAL LEDGER ACCOUNT**

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**5260 - LONG-TERM BONDS PAYABLE**

5261                    General Obligation Bonds Payable

The balance of this account 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.

5262                    Revenue Bonds Payable

The balance of this account 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.

5263                    Limited Obligation Bonds Payable

The balance of this account represents the outstanding principal on bonds due beyond one year that are payable from dedicated revenues.

5264                    Zero-Coupon Bonds Payable

The balance of this account represents the issue value of bonds issued with a deep bond discount and due beyond one year.

5268                    Deferred Gain/Loss on Bond Refunding

The balance of this account represents the gain/loss on proprietary and trust debt refunding that remains to be amortized.

5269                    Other Bonds Payable

The balance of this account represents the outstanding principal of bonds not classified under any of the other bond payable general ledger accounts due beyond one year.

**5270 - LONG-TERM INSTALLMENTS AND LEASES PAYABLE**

5271                    Installment-Purchase Contracts Payable

The balance of this account represents the long-term portions of the present value of total future stipulated payments on installment-purchase contracts.

## Uniform Chart of Accounts

CODE	GENERAL LEDGER ACCOUNT
5272	<p>Lease-Purchase Agreements Payable</p> <p>The balance of this account represents the long-term portions of the present value of total future stipulated payments on lease-purchase agreements.</p>
5273	<p>Certificates of Participation Payable</p> <p>The balance of this account 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>
<b><u>5280 and 5290 - OTHER LONG-TERM OBLIGATIONS</u></b>	
5281	<p>Unfunded Pension Obligations</p> <p>The balance of this account 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>
5284	<p>Tuition Benefits Payable</p> <p>The balance in this account represents the long-term portion of amounts held for the purchase of tuition units under the advanced college tuition payment program.</p>
5285	<p>Benefits Claims Payable (L&amp;I Only)</p> <p>The balance of this account 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&amp;I Only)</p> <p>The balance of this account 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>
5291	<p>Deposits Payable</p> <p>The balance of this account represents long-term amounts payable for deposits made by customers or contractors.</p>

<b>CODE</b>	<b>GENERAL LEDGER ACCOUNT</b>
5292	Deferred Revenues  The balance of this account 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.
5293	Liability for Unclaimed Property Refunds  The balance of this account represents the long-term portion of unclaimed property held by the state that is expected to be refunded to claimants.
5297	Fees Payable  The balance of this account represents the long-term portion of fees payable by the state in transactions involving bond and COP sales.
5299	Other Obligations  The balance of this account represents long-term portions of other long-term obligations.
<b><u>5900 - OTHER CREDITS</u></b>	
5910	Unamortized Premiums on Bonds Sold  The balance of this account represents the original issue premium (OIP) on the sale of bonds that remains to be amortized over the remaining life of the bonds. This account is used when the OIP in proprietary and trust funds is material. Governmental funds record OIP to GL Code 3210 Revenue Source Code 0863 "Premium/Discount."
5990	Undistributed Investment Proceeds  The balance of this account represents the proceeds of investment sales that have not been distributed to the investment principal and interest income accounts.

CODE	GENERAL LEDGER ACCOUNT
	<b><u>6000 - BUDGETARY AND EXPENDITURE/EXPENSE CONTROL</u></b>
	<b><u>6100 - APPROPRIATIONS AND ESTIMATED EXPENDITURES</u></b>
6110	Approved Unallotted Appropriations  The balance of this account represents the unallotted portion of legislative appropriations or the estimate of nonappropriated expenditures/expenses not intended to be spent during the fiscal period.
	<b><u>6200 - ALLOTMENTS</u></b>
6210	Approved Allotments  The balance of this account represents authorized allotments of appropriated funds for the biennium.
6215	Estimated Unallotted Expenses  The balance of this account represents estimated nonbudgeted expenses that are not included in the agency allotment plan. (Used only in enterprise and internal service funds.)
	<b><u>6300 - RESERVES</u></b>
6310	Approved Reserves  The balance of this account represents amounts transferred from allotted status to reserve status for legislative appropriations.
	<b><u>6400 - OTHER ALLOTMENT CHARGES</u></b>
6410	Encumbrances  This account 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 account. At the end of a biennium, this account is to equal zero.



CODE	GENERAL LEDGER ACCOUNT
	<b><u>6500 - EXPENDITURES/EXPENSES</u></b>
6505	Accrued Expenditures/Expenses  This account 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 account is used to record all expenditures/expenses paid from July 1 to June 30. Accrued expenditures/expenses may also be recorded by unique AFRS agencies in this general ledger account.
6511	Depreciation Expense  This account is used to record the amount of depreciation computed on capital assets owned by proprietary and trust fund type accounts. This account is to be offset by an entry to the appropriate GL Code series 2000, "Allowance for Depreciation."
6512	Amortization Expense  This account 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.)
6514	Capital Asset Acquisitions by Lease–Purchase Agreements or Certificates of Participation  This account 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.
6515	Bad Debts Expense  This account 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.)

## Uniform Chart of Accounts

CODE	GENERAL LEDGER ACCOUNT
6516	<p>Cost of Goods Sold</p> <p>This account 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 account 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 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 account.</p>
6560	<p>Estimated Accrued Expenditures/Expenses</p> <p>This account is used at the end of an appropriation 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 Expense (General Capital Assets Subsidiary Account only)</p> <p>This account is used to record depreciation 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."</p>
6592	<p>Interest Expense (General Long-Term Obligations Subsidiary Account only)</p> <p>This account 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 account is used to recognize accrued amortization expenses on bond discount and bond issuance costs recorded in the General Long-Term Obligations Subsidiary Account.</p>

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**CODE                      GENERAL LEDGER ACCOUNT**

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**7000 - AFRS/TAS OPERATING ACCOUNTS**

**7100 - IN-PROCESS CONTROL ACCOUNTS**

7110                      Receipts In-Process

This account 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/EFT (Electronic Funds Transfer) Payments-in-Process

This account 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 account is also used to record EFT payments.

7130                      Warrant/EFT (Electronic Funds Transfer) Cancellations In-Process

This account is used for all treasury funds to record the amount of all warrant and EFT cancellations recorded by an agency, but not yet posted by the State Treasurer.

7140                      Journal Vouchers In-Process

This account is used for all treasury funds to record the amount of all interfund or interagency Journal Vouchers (Form A7-A) 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.

**9000 - FUND EQUITY ACCOUNTS**

9100                      Budgetary Control Summary

The balance of this account represents offsetting differences for budgetary account entries. This account is the contra-account for GL Code 3100 series, "Estimated Revenues", GL Code 6100 series "Appropriations and Estimated Expenditures", GL Code 6200 "Allotments", and GL Code 6300 "Reserves."

## Uniform Chart of Accounts

CODE	GENERAL LEDGER ACCOUNT
9220	<p>Prior Period Material Corrections (OFM Only)</p> <p>The balance of this account represents prior period material corrections made to beginning balances in fund equity accounts approved by OFM.</p>
9221	<p>Fund Type Reclassification Changes (OFM Only)</p> <p>The balance of this account represents a fund reclassification from one fund type to another fund type, approved by OFM.</p>
9222	<p>Accounting Policy Changes (OFM Only)</p> <p>The balance of this account represents prior period adjustments resulting from a change in accounting policy, approved by OFM.</p>
9223	<p>Capital Asset Policy Change</p> <p>The balance of this account represents prior period adjustments resulting from a change in the threshold for capitalization of assets, approved by OFM.</p>
9300	<p>Capital Contributions</p> <p>The balance of this account represents the permanent capital contributions to the fund as of July 1, 2001.</p>
9350	<p>Invested in Capital Assets, Net of Related Debt (OFM Only)</p> <p>Capital assets, including restricted capital assets, net of accumulated depreciation and 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.</p>
9400	<p>Accumulated Earnings (Losses)</p> <p>The balance of this account represents accumulated earnings or losses.</p>

CODE	GENERAL LEDGER ACCOUNT
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 law through constitutional provisions or enabling legislation. Agencies having a balance in this account at year-end are required to disclose the purpose of the reserve.</p>
9420	<p>Restricted Net Assets for Fair Value Adjustments</p> <p>The balance of this account represents accumulated earnings related to unrealized gains recorded in order to report investments at fair value.</p>
9450	<p>Unrestricted Net Assets (OFM Only)</p> <p>The portion of net assets that is neither restricted nor invested in capital assets (net of related debt).</p>
9510	<p>Reserved for Encumbrances</p> <p>This account represents the portion of fund balance legally restricted during the fiscal year for encumbrances accumulated in GL Code 6410, "Encumbrances" or GL Code 9513, "Reserved for Encumbrances for Reappropriated Capital Appropriations," or GL Code 9514, "Reserved for Encumbrances for Continuing Operating Appropriations."</p>
9513	<p>Reserved for Encumbrances for Reappropriated Capital Appropriations</p> <p>The balance of this account 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 Appropriations</p> <p>The balance of this account is used to record at summary level the balance of encumbrances for biennial operating appropriations 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 account is reversed and encumbrances are recorded at the detail level in GL Code 6410. This account is not used at the end of the biennium.</p>

## Uniform Chart of Accounts

CODE	GENERAL LEDGER ACCOUNT
9530	<p>Reserved for Permanent Funds – Nonexpendable Portion</p> <p>The balance of this account represents that portion of fund balances in permanent funds that is legally restricted and may not be expended for any purpose.</p>
9531	<p>Reserved for Permanent Funds – Expendable Portion</p> <p>The balance of this account represents that portion of fund balance in permanent funds that is derived from earnings and may be used for purposes that benefit the state or it's citizens.</p>
9532	<p>Reserved for Permanent Funds - Investment Losses</p> <p>The balance of this account represents accumulated investment losses that will be reduced by limiting future distributions to beneficiary funds.</p>
9540	<p>Reserved for Consumable Inventories</p> <p>The balance of this account represents the portion of fund balance restricted to indicate that consumable inventories do not represent available spendable resources even though they are a component of net current assets. This account is the contra account for GL Code 1410, "Consumable Inventories."</p>
9545	<p>Reserved for Unemployment Compensation</p> <p>The balance of this account represents the portion of fund balances restricted for future payments of unemployment compensation benefits.</p>
9550	<p>Reserved for Retirement Systems</p> <p>The balance of this account represents the portion of fund equities restricted for future payments of retirement pensions.</p>
9551	<p>Reserved for Deferred Compensation</p> <p>The balance of this account represents the portion of fund balance restricted for future payments of deferred compensation to plan participants.</p>

CODE	GENERAL LEDGER ACCOUNT
9554	<p>Reserved for Local Government Investment Pool Participants</p> <p>The balance of this account represents the portion of fund balance restricted for future payments to participants of the Local Government Investment Pool.</p>
9556	<p>Reserved for Petty Cash</p> <p>The balance of this account represents the portion of fund balance restricted for petty cash accounts.</p>
9557	<p>Reserved for Investments</p> <p>The balance of this account represents the portion of fund balance restricted to indicate the portion of long-term investments that does not represent available spendable resources.</p>
9558	<p>Reserved for Cash and Investments with Escrow Agents and Trustees</p> <p>The balance of this account represents the portion of fund balance restricted to indicate that cash and investments with escrow agents and trustees not offset by deferred revenue or a liability do not represent available spendable resources.</p>
9560	<p>Reserved for Student Loans Receivable (Higher Education Agencies Only)</p> <p>The balance of this account represents the portion of fund balance restricted to indicate that net student loans receivable do not represent available spendable resources even though they are a component of net current assets.</p>
9570	<p>Reserved for Receivables - Long-Term</p> <p>The balance of this account represents the portion of fund balance restricted to indicate that net receivables long-term (GL Codes 1611, 1614, 1619, 1641, 1644, 1649, 1651, 1652, 1653, 1654, 1656) do not represent available spendable resources even though they are a component of net current assets.</p>
9575	<p>Designated for Working Capital (OFM Only)</p> <p>The balance of this account represents the portion of fund balance designated to indicate that working capital does not represent available spendable resources.</p>

## Uniform Chart of Accounts

CODE	GENERAL LEDGER ACCOUNT
9576	<p>Designated for Unrealized Gains</p> <p>The balance of this account represents the portion of fund balance designated to indicate that unrealized gains do not represent available spendable resources.</p>
9578	<p>Designated for Debt Service</p> <p>The balance of this account represents fund balances in debt service, or a portion of fund equities in enterprise, and internal service funds where resources, although not legally restricted, are expected to be used for the payment of long-term debt principal and interest amounts maturing in future years.</p>
9580	<p>Other Designated Fund Balance</p> <p>The balance of this account represents other designated portions of fund balances. (Requires OFM approval.)</p>
9590	<p>Unreserved/Undesignated Fund Balance</p> <p>The balance of this account represents the unreserved and undesignated portion of the excess of assets over liabilities.</p>
9601	<p>Reserved for Members (DRS Only)</p> <p>The balance of this account represents the portion of the fund equities restricted for retirement system member defined benefit account balances.</p>
9603	<p>Reserved for Benefits (DRS Only)</p> <p>The balance of this account represents the portion of the fund equities restricted for future retirement system pension benefit payments.</p>
9608	<p>Reserved for Members Defined Contributions - SIB (DRS Only)</p> <p>The balance of this account represents the portion of the fund equities restricted for retirement system member defined contribution account balances invested with the State Investment Board.</p>



<b>CODE</b>	<b>GENERAL LEDGER ACCOUNT</b>
9609	Reserved for Members Defined Contributions - Self-Directed (DRS Only)  The balance of this account represents the portion of the fund equities restricted for retirement system member defined contribution account balances invested in self-directed options.
<b><u>9800 - GENERAL CAPITAL ASSETS VALUATION ACCOUNT</u></b>	
9850	Investment in General Capital Assets  The balance of this account 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.)
<b><u>9900 - AFRS CLEARING ACCOUNTS</u></b>	
9910	Current Period Clearing Account (Subsidiary Accounts Only)  This account is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this account should be zero.
9920	Current Period Clearing Account (All Fund Types Except Subsidiary Accounts)  This account is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this account should be zero.
9940	Reserve Clearing Account (DRS Only)  This account is used in AFRS as an offset to clear direct transfers between reserve accounts in pension trust funds. The balance of this account is to be zero.
9998	Beginning Balance Clearing Account (OFM Only)  This account is used in AFRS for entries to beginning general ledger account balances. The balance of this account should be zero.