



75.40 General Ledger Account Codes

75.40.10

July 1, 2008

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

CODE GENERAL LEDGER ACCOUNT

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

CODE GENERAL LEDGER ACCOUNT

1340 - ALLOWANCE FOR UNCOLLECTIBLE SHORT-TERM RECEIVABLES

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

1350 - SHORT-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL RECEIVABLES

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

1380 and 1390 – OTHER SHORT-TERM RECEIVABLES

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

1400 – INVENTORIES

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

1500 - PREPAID EXPENSES

1510	Prepaid Expenses
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CODE GENERAL LEDGER ACCOUNT

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
- 1657 Due from Other Funds – Internal Lending (UW Only)
- 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
- 1950 Investment in Joint Ventures

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

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

CODE GENERAL LEDGER ACCOUNT

4300 - CASH IN CUSTODY OF STATE TREASURER

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

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

CODE GENERAL LEDGER ACCOUNT

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

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

5160 - SHORT-TERM BONDS PAYABLE

5161	General Obligation (GO) Bonds Payable
5162	Revenue Bonds Payable
5163	Limited Obligation Bonds Payable
5164	Zero-Coupon GO Bonds Payable
5169	Other Bonds Payable

5170 - SHORT-TERM INSTALLMENTS AND LEASES PAYABLE

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

5180 and 5190 - OTHER SHORT-TERM LIABILITIES

5181	Employee Insurance Deductions Payable
5182	EBT Authorized Benefits Payable
5183	Liability for Expunged EBT Benefits
5184	Tuition Benefits Payable
5187	Industrial Insurance and Medical Aid Deductions Payable
5188	Savings Bond Deductions Payable
5189	Garnishment Deductions Payable
5191	Deposits Payable
5192	Deferred Revenues
5193	Liability for Unclaimed Property Refunds
5194	Liability for Canceled Warrants/Checks
5195	Deferred Expenditure Recoveries
5196	Obligations under Reverse Repurchase Agreements
5197	Obligations under Securities Lending Agreements
5198	Loans Payable
5199	Other Liabilities

CODE GENERAL LEDGER ACCOUNT

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
5257	Due to Other Funds – Internal Lending (UW Only)
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/Notes Payable

5280 and 5290 - OTHER LONG-TERM OBLIGATIONS

5281	Unfunded Pension Obligations
5282	Other Post Employment Benefits Obligation
5284	Tuition Benefits Payable
5285	Benefits Claims Payable (L&I Only)
5286	Claims Administration Expense Payable (L&I Only)
5287	Pollution Remediation Obligation
5291	Deposits Payable

Uniform Chart of Accounts

CODE	GENERAL LEDGER ACCOUNT
5292	Deferred Revenues
5293	Liability for Unclaimed Property Refunds
5297	Fees Payable
5299	Other Obligations
	<u>5900 - OTHER CREDITS</u>
5910	Unamortized Premiums on Bonds Sold
5990	Undistributed Investment Proceeds
	<u>6000 - BUDGETARY AND EXPENDITURE/EXPENSE CONTROL</u>
	<u>6100 - EXPENDITURE AUTHORITY AND ESTIMATED EXPENDITURES</u>
6110	Approved Unallotted Expenditure Authority
6120	Approved Lapsing
	<u>6200 - ALLOTMENTS</u>
6210	Approved Allotments
6215	Estimated Unallotted Expenses
	<u>6300 - RESERVES</u>
6310	Approved Reserves
	<u>6400 - OTHER ALLOTMENT CHARGES</u>
6410	Encumbrances
	<u>6500 - EXPENDITURES/EXPENSES</u>
6505	Accrued Expenditures/Expenses
6510	Cash Expenditures/Expenses
6511	Depreciation 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)
6594	Pollution Remediation Expense (General Long-Term Obligations Subsidiary Account Only)

CODE GENERAL LEDGER ACCOUNT

6595 Other Post Employment Benefits Expense (General Long-Term Obligations
Subsidiary Account Only)

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 Expenditure Authority
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

CODE	GENERAL LEDGER ACCOUNT
9580	Other Designated Fund Balance
9590	Unreserved/Undesignated Fund Balance
9601	Reserved for Members (DRS Only)
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)
	<u>9800 - GENERAL CAPITAL ASSETS VALUATION ACCOUNT</u>
9850	Investment in General Capital Assets
	<u>9900 - AFRS CLEARING ACCOUNTS</u>
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)

75.40.20
July 1, 2008

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 25th 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.

CODE	GENERAL LEDGER ACCOUNT
0110	<p>Approved estimated FTEs</p> <p>Equivalent of 2088 hours of work in a fiscal year. "Approved" indicates that OFM has reviewed and approved the allotment.</p>
0111	<p>Adjusted estimated FTEs</p> <p>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.</p>
0120	<p>Actual FTEs</p> <p>This account is used to record FTEs disbursed from July 1 to June 30.</p>
0130	<p>Accrued FTEs</p> <p>This account is used to record FTEs that have not yet been disbursed.</p>
0139	<p>Receivable liquidations</p> <p>This account is used to record receivable liquidations.</p>
0140	<p>DSHS FTE liquidations</p> <p>This account is used to record DSHS FTE liquidations.</p>
0159	<p>Liability liquidations</p> <p>This account is used to record liability liquidations.</p>
0311	<p>Adjusted estimated revenue</p> <p>The balance of this account represents revenues estimated to be received during the biennium. Adjusted means OFM does not review and approve these estimates.</p>
0611	<p>Approved unallotted (Opt. #1 Object)</p> <p>Expenditure authority not specifically scheduled for expenditure. Approved means OFM has reviewed and approved these estimates.</p>

CODE	GENERAL LEDGER ACCOUNT
0612	Adjusted unallotted (Opt. #1 Src. & Opt. #2) Expenditure authority not specifically scheduled for expenditure. Adjusted means OFM does not review and approve these estimates.
0613	Adjusted unallotted (Opt. #1 Object) Expenditure authority not specifically scheduled for expenditure. Adjusted means OFM does not review and approve these estimates.
0621	Approved allotments (Opt. #1 Object) Monthly estimates by object and account, reviewed and approved by OFM.
0622	Adjusted allotments (Opt. #1 Src. & Opt. #2) Monthly estimates by object and account (Option 1) or by object (Option 2) adjusted by the agency and not approved by OFM.
0623	Adjusted allotments (Opt. #1 Object) Monthly estimates by object and account (Option 1) adjusted by the agency and not approved by OFM.
0631	Approved reserve (Opt. #1 Object) The balance of this 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.

CODE	GENERAL LEDGER ACCOUNT
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.
<u>1000 - ASSETS OTHER THAN CAPITAL</u>	
<u>1100 – CASH</u>	
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.

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>
<p><u>1200 – INVESTMENTS</u></p>	
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.

CODE	GENERAL LEDGER ACCOUNT
1272	<p>Commingled Trust Funds Unamortized Premiums on Investments (SIB Only)</p> <p>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.</p>
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>
<p><u>1300 - SHORT-TERM RECEIVABLES</u></p> <p>Receivables that are due within twelve months.</p>	
<p><u>1310 and 1320 - SHORT-TERM RECEIVABLES</u></p>	
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>

CODE	GENERAL LEDGER ACCOUNT
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>
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>

75
Uniform Chart of Accounts

75.40.20

CODE	GENERAL LEDGER ACCOUNT
1318	Unbilled Receivables The balance of this account represents the estimated amount of accounts receivable not yet billed to recipients of government goods and services.
1319	Other Receivables The balance of this account represents other receivables billed or supported by other evidence of indebtedness.
1320	Donations/Pledges Receivable 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.
1323	Investment Trades Pending Receivable 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.
1324	Salaries and Fringe Benefits Receivable The balance of this account represents receivables due from individuals or organizations for salaries and fringe benefits.
1328	Tax Liens Receivable 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.

CODE GENERAL LEDGER ACCOUNT

1340 - ALLOWANCE FOR UNCOLLECTIBLE SHORT-TERM RECEIVABLES

The balances of these allowance accounts are equal to the sum of the amounts estimated to be uncollectible from the current receivable accounts described above. A net receivable balance is reported on the financial statements by deducting the allowance from the receivable balance.

1341 Allowance for Uncollectible Taxes Receivable

The balance of this account represents the portion of taxes receivable that is estimated will never be collected.

1342 Allowance for Uncollectible Accounts Receivable

The balance of this account represents the portion of accounts receivable that is estimated will never be collected.

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.

CODE	GENERAL LEDGER ACCOUNT
1349	Allowance for Uncollectible Other Receivables The balance of this account represents the portion of other receivables which is estimated will never be collected.
<u>1350 - SHORT-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL RECEIVABLES</u>	
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.
1351	Due from Federal Government The balance of this account represents amounts due from federal agencies.
1352	Due from Other Governments The balance of this account represents amounts due from counties, municipalities, school districts, other local units of government, Indian tribes, and other states.
1353	Due from Other Funds 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.
1354	Due from Other Agencies 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.

CODE	GENERAL LEDGER ACCOUNT
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>
<u>1380 and 1390 – OTHER SHORT-TERM RECEIVABLES</u>	
1381	<p>L & I Premium Estimated Receivables</p> <p>The balance of this account represents the current portion of the actuarial estimate of premiums due.</p>
1382	<p>L & 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>
<u>1400 – INVENTORIES</u>	
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 federally donated commodities.</p>

CODE	GENERAL LEDGER ACCOUNT
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>
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>

CODE	GENERAL LEDGER ACCOUNT
	<u>1500 - PREPAID EXPENSES</u>
1510	Prepaid Expenses 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.
	<u>1600 - LONG-TERM RECEIVABLES</u>
	Long-Term Receivables are those which are not due within 12 months.
1611	Taxes Receivable The balance of this account represents the long-term portion of taxes and tax liens receivable, including the associated interest and penalty charges.
1614	Loans Receivable 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.
1615	Allowance for Forgivable Loans – Nonprofits The balance of this account offsets forgivable loans to nonprofit organizations.
1619	Other Receivables The balance of this account represents long-term other receivables billed or supported by other evidences of indebtedness.
1620	Donations/Pledges Receivable 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.

CODE GENERAL LEDGER ACCOUNT

1640 - ALLOWANCE FOR UNCOLLECTIBLE LONG-TERM RECEIVABLES

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.

1641 Allowance for Uncollectible Taxes Receivable

The balance of this account represents the portion of long-term taxes and tax liens receivable that is estimated will never be collected.

1644 Allowance for Uncollectible Loans Receivable

The balance of this account represents the portion of long-term loans receivable that is estimated will never be collected.

1649 Allowance for Uncollectible Other Receivables

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

The balance of this account represents long-term amounts due from federal agencies.

1652 Due from Other Governments

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.

CODE	GENERAL LEDGER ACCOUNT
1653	<p>Due from Other Funds</p> <p>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.</p>
1654	<p>Due from Other Agencies</p> <p>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.</p>
1655	<p>Allowance for Forgivable Loans – Other Governments</p> <p>The balance in this account offsets the amount of forgivable loans to other governments.</p>
1657	<p>Due from Other Funds - Internal Lending (UW Only)</p> <p>The balance of this account represents amounts due from the internal lending program for central borrowing to the business unit/department/auxiliary activity. Within the UW, GL Codes 1657 and 5257 are to equal each other.</p>
1659	<p>Due from Component Units</p> <p>The balance of this account represents amounts due from the state's discrete component units, for example the state's financing authorities.</p>
<u>1800 - GENERAL LONG-TERM OBLIGATIONS VALUATION ACCOUNTS</u>	
1810	<p>Amount Available in Debt Service Funds</p> <p>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.</p>

CODE	GENERAL LEDGER ACCOUNT
1820	<p>Amount to be Provided for Retirement of Long-Term Obligations</p> <p>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.</p>
<u>1900 - OTHER ASSETS</u>	
1910	<p>Unamortized Discounts on Bonds Sold</p> <p>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 0862 "Original Issue Discount."</p>
1911	<p>Unamortized Discounts on Certificates of Participation</p> <p>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 0856 "Original Issue Discount – Refunding Bonds."</p>
1920	<p>Unamortized Bond Issue Costs</p> <p>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.</p>
1921	<p>Unamortized Certificates of Participation Issue Costs</p> <p>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.</p>

CODE	GENERAL LEDGER ACCOUNT
1950	<p>Investment in Joint Ventures</p> <p>This account is used to record explicit, measurable equity interests in joint ventures.</p>
	<p><u>2000 - CAPITAL ASSETS</u></p> <p>Capital assets are assets that have initial useful lives extending beyond one year and meet the state's capitalization policy. Capital assets of the state include land, infrastructure, improvements to land, buildings, leasehold improvements, vehicles, furnishings, equipment, collections, and all other tangible and intangible assets that are used in state operations.</p> <p>General Ledger accounts are assigned to the following types of capital assets that meet the state's capitalization policy:</p> <ul style="list-style-type: none"> • Non-Depreciable Capital Assets • Depreciable Capital Assets
	<p><u>2100 – NON-DEPRECIABLE CAPITAL ASSETS</u></p>
2110	<p>Land</p> <p>The balance of this account represents the original cost, or estimated value at time of donation, of land owned by the state.</p>
2120	<p>Transportation Infrastructure – Modified Approach</p> <p>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).</p>
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</p>

CODE GENERAL LEDGER ACCOUNT

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.

2200 – BUILDINGS

2210 Buildings

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.

2220 Allowance for Depreciation – Buildings

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.

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

2310 Improvements other than Buildings

The balance of this account represents the cost of permanent improvements which add value to land such as fences, retaining walls, etc.

2320 Allowance for Depreciation - Improvements other than Buildings

The balance of this account represents accumulated credits made to reflect the expiration of the estimated service life of assets capitalized as improvements other than buildings.

2350 Leasehold Improvements

The balance of this account represents the cost of buildings, structural alterations, and improvements added to leased property.

2360 Allowance for Depreciation – Leasehold Improvements

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.

CODE	GENERAL LEDGER ACCOUNT
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>
<u>2400 – FURNISHINGS, EQUIPMENT, SOFTWARE, AND COLLECTIONS</u>	
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. 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.</p>

CODE	GENERAL LEDGER ACCOUNT
2440	<p>Allowance for Depreciation – Library Resources</p> <p>The balance of this account represents accumulated credits made to reflect the expiration of the estimated service life of library resources.</p>
2450	<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 items of original art work, documents and books with historical or literary significance, and artifacts whose useful lives diminish over time by display or educational or research applications. This would include items subject to deterioration due to weather.</p> <p>This does not include certain art collections, library reserve collections, or museum and historical collections where specific criteria have been met and whose useful lives are not diminished over time. Refer to Subsection 30.20.22.a.</p>
2460	<p>Allowance for Depreciation – Art Collections, Library Reserve Collections, and Museum and Historical Collections</p> <p>The balance of this 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.</p>
<u>2500 - CONSTRUCTION IN PROGRESS</u>	
2510	<p>Construction in Progress</p> <p>The balance of this account represents the cost of construction work undertaken but not yet substantially completed, accepted, and placed into service.</p>
<u>3000 - REVENUES AND OTHER FINANCING SOURCES</u>	
<u>3100 - ESTIMATED REVENUES</u>	
3110	<p>Approved Estimated Revenues</p> <p>The balance of this account represents revenues estimated to be received during the biennium. Approved means OFM has reviewed and approved these estimates.</p>

CODE	GENERAL LEDGER ACCOUNT
3198	<p>Estimated Revenue – Original</p> <p>The balance of this account represents original budget revenues estimated to be received during the biennium.</p>
	<p><u>3200 - ACTUAL REVENUES</u></p>
3205	<p>Accrued Revenues</p> <p>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.</p>
3210	<p>Cash Revenues</p> <p>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.</p>
3213	<p>Gains and Losses on Sales of Capital Assets</p> <p>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.)</p>
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 Expenditure Authority Expenditures," is to be used with this account, respectively.</p>

CODE	GENERAL LEDGER ACCOUNT
3220	Noncash Revenues 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.
3221	Other Financing Sources 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.
3225	Revenue Adjustments/Eliminations (GAAP) 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.
3260	Estimated Accrued Revenues 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.
<u>4300 - CASH IN CUSTODY OF STATE TREASURER</u>	
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.

CODE	GENERAL LEDGER ACCOUNT
4315	<p>Warrants Outstanding (OST Only)</p> <p>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.</p>
4320	<p>Beginning Treasury Cash Balance Administating Agency (OFM Only)</p> <p>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 <i>Comprehensive Annual Financial Report</i>.</p>
4325	<p>Beginning Treasury Cash Balance - Agency</p> <p>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.</p>
<u>5000 – LIABILITIES</u>	
<u>5100 - SHORT-TERM LIABILITIES</u>	
<p>Short-term liabilities generally are those that are expected to be paid within twelve months.</p>	
<u>5110 - SHORT-TERM PAYABLES</u>	
5111	<p>Accounts Payable</p> <p>The balance of this account represents the amounts owing on open accounts for goods and services received by June 30.</p>

75
Uniform Chart of Accounts

75.40.20

CODE	GENERAL LEDGER ACCOUNT
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.
5118	Benefits Claims Payable (L&I Only) 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.
5119	Employee Insurance Benefits Payable The balance of this account represents the actuarial value of employee insurance claims payable by the Health Care Authority.

CODE	GENERAL LEDGER ACCOUNT
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5120, 5130, and 5140 - SHORT-TERM ACCRUED LIABILITIES

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>
5127	<p>Accrued Sick Leave Payable</p> <p>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.</p>
5128	<p>Accrued Compensatory Time Payable</p> <p>The balance of this account represents salaries and associated payroll related payments for the amount of compensatory time owed but not paid.</p>

CODE	GENERAL LEDGER ACCOUNT
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 employee's 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.
<u>5150 - SHORT-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL PAYABLES</u>	
5150	Due to Other Funds – Advances 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.
5151	Due to Federal Government The balance of this account represents obligations due to federal agencies.

CODE	GENERAL LEDGER ACCOUNT
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>
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>

CODE	GENERAL LEDGER ACCOUNT
5158	Due to Department of Revenue - Taxes The balance of this account represents taxes collected but not reported to the Department of Revenue. This account is to be used in lieu of GL Code 5154 and is not to be accompanied by an entry in the general ledger subsidiary.
5159	Due to Primary Government The balance of this account represents amounts due from the state's discrete component units to the primary government of the state.
<u>5160 - SHORT-TERM BONDS PAYABLE</u>	
5161	General Obligation Bonds Payable 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.
5162	Revenue Bonds Payable 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.
5163	Limited Obligation Bonds Payable The balance of this account represents the principal portion of bonds maturing within one year and payable from dedicated revenues.
5164	Zero-Coupon Bonds Payable The balance of this account represents the issue value plus the accreted interest on bonds maturing within one year.
5169	Other Bonds Payable 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.

CODE	GENERAL LEDGER ACCOUNT
<u>5170 - SHORT-TERM INSTALLMENTS AND LEASES PAYABLE</u>	
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/Notes 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>
<u>5180 and 5190 - OTHER SHORT-TERM LIABILITIES</u>	
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>
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>

CODE	GENERAL LEDGER ACCOUNT
5187	Industrial Insurance and Medical Aid Deductions Payable 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.
5188	Savings Bond Deductions Payable 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.
5189	Garnishment Deductions Payable 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.
5191	Deposits Payable The balance of this account represents amounts payable for deposits made by customers or contractors.
5192	Deferred Revenues 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.
5193	Liability for Unclaimed Property Refunds 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.
5194	Liability for Canceled Warrants/Checks This account is used to record liabilities arising from the cancellation of warrants or checks.

CODE	GENERAL LEDGER ACCOUNT
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><u>5200 - LONG-TERM OBLIGATIONS</u></p> <p>Long-Term Obligations generally are those that are not expected to be paid within the next twelve months. Long-term obligations resulting from activities in proprietary and fiduciary funds are accounted for in the funds themselves. Long-term obligations in governmental funds, that are not intended to be paid from expendable available financial resources, are generally accounted for in the General Long-Term Obligations Subsidiary Account.</p>	
<p><u>5210, 5220, and 5240 - LONG-TERM PAYABLES</u></p>	
5212	<p>Zero-Coupon Bonds – Accreted Interest Payable</p> <p>The balance of this account represents the amount of interest accreted but not due within the next year on zero-coupon bonds payable.</p>

75
Uniform Chart of Accounts

75.40.20

CODE	GENERAL LEDGER ACCOUNT
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.
5247	Liability for Deferred Compensation The balance of this account represents the long-term amounts payable for employee deferred compensation.

CODE	GENERAL LEDGER ACCOUNT
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**5250 - LONG-TERM INTERGOVERNMENTAL AND INTRA-
GOVERNMENTAL PAYABLES**

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>
5257	<p>Due to Other Funds - Internal Lending (UW only)</p> <p>The balance of this account represents amounts due to the internal lending program for central borrowing from the business unit/department/auxiliary activity. Within the UW, GL Codes 1657 and 5257 are to equal each other.</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>

CODE GENERAL LEDGER ACCOUNT

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.

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/Notes 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>
<u>5280 and 5290 - OTHER LONG-TERM OBLIGATIONS</u>	
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>
5282	<p>Other Post Employment Benefits Obligation</p> <p>The balance of this account represents the difference (since the effective date of GASB Statement No. 45) between the annual actuarially determined OPEB cost and the state's contribution to the plan.</p>
5284	<p>Tuition Benefits Payable</p> <p>The balance in this 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&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>

CODE	GENERAL LEDGER ACCOUNT
5286	Claims Administration Expense Payable (L&I Only) 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.
5287	Pollution Remediation Obligation The balance of this account represents the state's liability for remediation activities to address the current or potential detrimental effects of existing pollution.
5291	Deposits Payable The balance of this account represents long-term amounts payable for deposits made by customers or contractors.
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.

CODE GENERAL LEDGER ACCOUNT

5900 - OTHER CREDITS

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.

6000 - BUDGETARY AND EXPENDITURE/EXPENSE CONTROL

6100 - EXPENDITURE AUTHORITY AND ESTIMATED EXPENDITURES

6110 Approved Unallotted Expenditure Authority

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.

6200 - ALLOTMENTS

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.)

CODE GENERAL LEDGER ACCOUNT

6300 – RESERVES

6310 Approved Reserves

The balance of this account represents amounts transferred from allotted status to reserve status for legislative appropriations.

6400 - OTHER ALLOTMENT CHARGES

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.

6500 - EXPENDITURES/EXPENSES

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.)

CODE	GENERAL LEDGER ACCOUNT
6514	<p>Capital Asset Acquisitions by Lease–Purchase Agreements or Certificates of Participation</p> <p>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.</p>
6515	<p>Bad Debts Expense</p> <p>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.)</p>
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 expenditure authority period to record estimated expenditures/expenses for goods and/or services received by June 30 for which the exact amount is not known.</p>
6591	<p>Depreciation 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>

CODE	GENERAL LEDGER ACCOUNT
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>
6594	<p>Pollution Remediation Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This account is used to recognize pollution remediation expenses related to governmental fund type accounts. GL Code 6594 is to be offset by an entry to GL Code 5287 "Pollution Remediation Obligation."</p>
6595	<p>Other Post Employment Benefits Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This account is used to recognize expense for post employment benefits for employees of governmental fund type accounts. GL Code 6595 is to be offset with an entry to GLCode 5282 "Other Post Employment Benefits Obligation."</p>
<u>7000 - AFRS/TAS OPERATING ACCOUNTS</u>	
<u>7100 - IN-PROCESS CONTROL ACCOUNTS</u>	
7110	<p>Receipts In-Process</p> <p>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.</p>
7120	<p>Warrants In-Process/EFT (Electronic Funds Transfer) Payments-in-Process</p> <p>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.</p>

CODE	GENERAL LEDGER ACCOUNT
7130	<p>Warrant/EFT (Electronic Funds Transfer) Cancellations In-Process</p> <p>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.</p>
7140	<p>Journal Vouchers In-Process</p> <p>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.</p>
<u>9000 - FUND EQUITY ACCOUNTS</u>	
9100	<p>Budgetary Control Summary</p> <p>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 "Expenditure Authority and Estimated Expenditures," GL Code 6200 "Allotments," and GL Code 6300 "Reserves."</p>
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>

CODE	GENERAL LEDGER ACCOUNT
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>The balance of this account is calculated as follows: capital assets, including restricted capital assets, net of accumulated depreciation (GL Code Series 2XXX) reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction or improvement of those assets (select GL Codes 51XX and 52XX).</p>
9400	<p>Accumulated Earnings (Losses)</p> <p>The balance of this account represents accumulated earnings or losses.</p>
9410	<p>Restricted Net Assets</p> <p>Assets whose use is subject to constraints that are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or (b) imposed by 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>

CODE	GENERAL LEDGER ACCOUNT
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 Expenditure Authority."</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 Expenditure Authority</p> <p>The balance of this account is used to record at summary level the balance of encumbrances for biennial operating expenditure authority at the end of the first year of the biennium not recorded in detail in GL Code 6410 "Encumbrances." It is offset by an entry to GL Code 9510 "Reserved for Encumbrances." At the beginning of the second fiscal year of the biennium, this 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>
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 its 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>

CODE	GENERAL LEDGER ACCOUNT
9540	Reserved for Consumable Inventories 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."
9545	Reserved for Unemployment Compensation The balance of this account represents the portion of fund balances restricted for future payments of unemployment compensation benefits.
9550	Reserved for Retirement Systems The balance of this account represents the portion of fund equities restricted for future payments of retirement pensions.
9551	Reserved for Deferred Compensation The balance of this account represents the portion of fund balance restricted for future payments of deferred compensation to plan participants.
9554	Reserved for Local Government Investment Pool Participants The balance of this account represents the portion of fund balance restricted for future payments to participants of the Local Government Investment Pool.
9556	Reserved for Petty Cash The balance of this account represents the portion of fund balance restricted for petty cash accounts.
9557	Reserved for Investments 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.

CODE	GENERAL LEDGER ACCOUNT
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, and 1657) 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>
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>

CODE	GENERAL LEDGER ACCOUNT
9580	Other Designated Fund Balance The balance of this account represents other designated portions of fund balances. (Requires OFM approval.)
9590	Unreserved/Undesignated Fund Balance The balance of this account represents the unreserved and undesignated portion of the excess of assets over liabilities.
9601	Reserved for Members (DRS Only) The balance of this account represents the portion of the fund equities restricted for retirement system member defined benefit account balances.
9603	Reserved for Benefits (DRS Only) The balance of this account represents the portion of the fund equities restricted for future retirement system pension benefit payments.
9608	Reserved for Members Defined Contributions - SIB (DRS Only) 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.
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.
<u>9800 - GENERAL CAPITAL ASSETS VALUATION ACCOUNT</u>	
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.)

CODE	GENERAL LEDGER ACCOUNT
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9900 - AFRS CLEARING ACCOUNTS

9910	<p>Current Period Clearing Account (Subsidiary Accounts Only)</p> <p>This account is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this account should be zero.</p>
9920	<p>Current Period Clearing Account (All Fund Types Except Subsidiary Accounts)</p> <p>This account is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this account should be zero.</p>
9940	<p>Reserve Clearing Account (DRS Only)</p> <p>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.</p>
9998	<p>Beginning Balance Clearing Account (OFM Only)</p> <p>This account is used in AFRS for entries to beginning general ledger account balances. The balance of this account should be zero.</p>