



## 75.40 General Ledger Account Codes

| Section  | Title                                      | Effective Date | Page Number         |
|----------|--|----------------|---------------------|
| 75.40.10 | Sequential by code number                  | July 1, 2022   | <a href="#">469</a> |
| 75.40.20 | Sequential by code number with description | July 1, 2022   | <a href="#">487</a> |

### 75.40.10 Sequential by code number

July 1, 2022

#### GL CODE GENERAL LEDGER CODE

#### 0000 - BUDGETARY & FULL TIME EQUIVALENT (FTE)

- 0001 Estimated cash receipts
- 0002 Estimated cash disbursements
- 0003 Estimated 25th 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 FTE liquidations
- 0159 Liability liquidations
- 0311 Adjusted estimated revenue
- 0611 Approved unallotted



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## GL CODE GENERAL LEDGER CODE

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

### **1000 - ASSETS OTHER THAN CAPITAL**

|      |  |
|------|--|
| 1110 | Cash in Bank   |
| 1120 | Undeposited Local Cash                               |
| 1130 | Petty Cash   |
| 1140 | Restricted Cash and Investments – Current Operations |
| 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    |
| 1218 | Investments with OST Separately Managed Agency Account |



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## GL CODE GENERAL LEDGER CODE

- 1219 Investments in Commingled Trust Funds (SIB Only)
- 1220 Unamortized Premiums on Investments
- 1230 Unamortized Discounts on Investments
- 1240 Restricted Cash and Investments – Noncurrent
- 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
- 1321 Lease Receivable

#### **1322 [PPP Installment Payments Receivable](#)**

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- 1323 Investment Trades Pending Receivable
- 1324 Salaries and Fringe Benefits Receivable
- 1328 Tax Liens Receivable



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## GL CODE GENERAL LEDGER CODE

### **1340 - ALLOWANCE FOR UNCOLLECTABLE 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
- 1345 Allowance for Uncollectible Lease 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 Premium Estimated Receivables
- 1382 L & I Self Insurance Receivables
- 1383 Travel Advances

### **1400 - INVENTORIES**

- 1410 Consumable Inventories



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## GL CODE GENERAL LEDGER CODE

- 1415 Donated Inventories
- 1420 Merchandise Inventories
- 1430 Work-in-Process Inventories
- 1440 Raw Materials Inventories
- 1450 Livestock

### **1500 - PREPAID EXPENSES**

- 1510 Prepaid Expenses

### **1600 - LONG-TERM RECEIVABLES**

- 1611 Taxes Receivable
- 1614 Loans Receivable
- 1615 Allowance for Forgivable Loans - Nonprofits
- 1619 Other Receivables
- 1620 Donations/Pledges Receivable
- 1621 Lease Receivable

[1622](#) [PPP Installment Payments Receivable](#)

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1629 Present Value Allowance (SAC Only)

[1694](#) [Capital Asset Receivable](#)

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### **1640 - ALLOWANCE FOR UNCOLLECTABLE LONG-TERM RECEIVABLES**

- 1641 Allowance for Uncollectible Taxes Receivable
- 1644 Allowance for Uncollectible Loans Receivable
- 1645 Allowance for Uncollectible Lease Receivable
- 1649 Allowance for Uncollectible Other Receivables

### **1650 - LONG-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL RECEIVABLES**

- 1651 Due from Federal Government



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## GL CODE GENERAL LEDGER CODE

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

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

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

### **1900 - OTHER ASSETS**

- 1910 Unamortized Discounts on Bonds Sold
- 1911 Unamortized Discounts on Certificates of Participation
- 1919 Other Noncurrent Assets
- 1950 Investment in Joint Ventures
- 1960 Restricted Net Pension Asset

### **1970 - DEFERRED OUTFLOWS OF RESOURCES**

- 1971 Deferred Outflows on COP Refundings
- 1972 Deferred Outflows on Bond Refundings
- 1973 Deferred Outflows on Hedging Derivative Instruments
- 1974 Deferred Outflows on Pensions
- 1975 Deferred Outflows on Other Postemployment Benefits
- 1976 Deferred Outflow on Asset Retirement Obligations

### **2000 - CAPITAL ASSETS**



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## GL CODE GENERAL LEDGER CODE

### **2100 - NON-DEPRECIABLE CAPITAL ASSETS**

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

### **2200 - IMPROVEMENTS OTHER THAN BUILDINGS, LEASEHOLD IMPROVEMENTS, AND INFRASTRUCTURE**

- 2210 Buildings and Building Improvements
- 2220 Allowance for Depreciation – Buildings
- 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, EQUIPMENTS, SOFTWARE, COLLECTIONS, AND INTANGIBLES**

- 2410 Furnishings and Equipment
- 2420 Allowance for Depreciation – Furnishings and Equipment
- 2430 Library Resources
- 2440 Allowance for Depreciation – Library Resources
- 2450 Art Collections, Library Reserve Collections, and Museum and Historical Collections
- 2460 Allowance for Depreciation – Art Collections, Library Reserve Collections, and Museum and Historical Collections
- 2470 Intangible Assets with Definite Useful Lives
- 2480 Allowance for Amortization – Intangible Assets

### **2500 - CONSTRUCTION IN PROGRESS**



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## GL CODE GENERAL LEDGER CODE

2510 Construction in Progress

### **2600 - INTANGIBLE RIGHT-TO-USE CAPITAL ASSETS**

2610 Lease Asset – Land

2620 Allowance for Amortization – Land Lease Asset

2630 Lease Asset – Building

2640 Allowance for Amortization – Building Lease Asset

2650 Lease Asset – Equipment

2660 Allowance for Amortization – Equipment Lease Asset

2670 Subscription Information Technology Asset

2680 Allowance for Amortization – Subscription Information Technology Asset

### **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

[3222 Noncash Revenue in Capital Asset Subsidiary Account - 997](#)

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3225 Revenue Adjustments/Eliminations (GAAP)

3260 Estimated Accrued Revenues





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## GL CODE GENERAL LEDGER CODE

### **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 Current Benefits Claims Payable
- 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



## State Administrative and Accounting Manual

### GL CODE GENERAL LEDGER CODE

|      |   |
|------|---|
| 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   |
| 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                               |
| 5165 | Zero-Coupon Bonds - Accreted Interest Payable              |
| 5167 | General Revenue Bonds Payable – Internal Lending (UW Only) |



## State Administrative and Accounting Manual

### GL CODE GENERAL LEDGER CODE

5169 Other Bonds Payable

#### **5170 - SHORT-TERM INSTALLMENTS AND LEASES PAYABLE**

5171 Installment-Purchase Contracts Payable  
5172 Lease-to-Own Agreements Payable  
5173 Certificates of Participation/Notes Payable  
5174 Right-to-Use Lease Liability  
5175 Subscription Information Technology Liability

#### **5180 and 5190 - OTHER SHORT-TERM LIABILITIES**

5180 Paid Family and Medical Leave Deductions Payable  
5181 Employee Insurance Deductions Payable  
5182 EBT Authorized Benefits Payable  
5183 Long-Term Support Services Deductions Payable  
5184 Tuition Benefits Payable  
5185 Net Pension Liability  
5186 Other Postemployment Benefits Liability  
5187 Industrial Insurance and Medical Aid Deductions Payable  
5188 Savings Bond Deductions Payable  
5189 Garnishment Deductions Payable  
5190 Unearned Revenues  
5191 Deposits Payable  
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



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## GL CODE GENERAL LEDGER CODE

5199 Other Liabilities

### **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 INTRAGOVERNMENTAL PAYABLES**

5251 Due to Federal Government

5252 Due to Other Governments

5253 Due to Other Funds

5254 Due to Other Agencies

5258 Due to Owner Funds – OST Separately Managed Agency Investment Account

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

5267 General Revenue Bonds Payable – Internal Lending (UW Only)



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE

5269 Other Bonds Payable

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

5271 Installment-Purchase Contracts Payable  
5272 Lease-to-Own Agreements Payable  
5273 Certificates of Participation/Notes Payable  
5274 Right-to-Use Lease Liability  
5275 Subscription Information Technology Liability

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

5281 Net Pension Liability  
5282 Other Postemployment Benefits Liability  
5284 Tuition Benefits Payable  
5285 Benefits Claims Payable  
5286 Claims Administration Expense Payable (L&I Only)  
5287 Pollution Remediation Obligation  
5289 Asset Retirement Obligation  
5290 Unearned Revenues  
5291 Deposits Payable  
5293 Liability for Unclaimed Property Refunds  
5297 Fees Payable  
5298 Other Obligations – Capital Related  
5299 Other Obligations

### **5900 - OTHER CREDITS**

5910 Unamortized Premiums on Bonds Sold  
5920 Unamortized Premiums on COPs Sold



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## GL CODE GENERAL LEDGER CODE

### 5192, 5265, 5266, 5268, 5283, 5288, 5292, 5294, 5295, and 52955296 - DEFERRED INFLOWS OF RESOURCES

- 5192 Unavailable Revenues – Short-term
- 5265 Deferred Inflows on Pensions
- 5266 Deferred Inflows on COP Refundings
- 5268 Deferred Inflows on Bond Refundings
- 5283 Deferred Inflows on Hedging Derivative Instruments
- 5288 Deferred Inflows on Irrevocable Split-Interest Agreements
- 5292 Unavailable Revenues – Long-term
- 5294 Deferred Inflows on Other Postemployment Benefits
- 5295 Deferred Inflows on Right-to-Use Leases

[5296 Deferred Inflows on Public-Private or Public-Public Partnerships \(PPP\)](#)

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## **6000 - BUDGETARY AUTHORITY AND ESTIMATED EXPENDITURES**

### **6100 - EXPENDITURE AUTHORITY AND ESTIMATED EXPENDITURES**

- 6110 Approved Unallotted Expenditure Authority
- 6120 Approved Lapsing

### **6200 - ALLOTMENTS**

- 6210 Approved Allotments
- 6215 Estimated Unallotted Expenses

### **6300 - RESERVES**

- 6310 Approved Reserves

### **6400 - OTHER ALLOTMENT CHARGES**

- 6410 Encumbrances



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## GL CODE GENERAL LEDGER CODE

### 6500 - EXPENDITURES/EXPENSES

|      |   |
|------|---|
| 6505 | Accrued Expenditures/Expenses   |
| 6510 | Cash Expenditures/Expenses  |
| 6511 | Depreciation/Amortization Expense   |
| 6512 | Amortization Expense  |
| 6514 | Capital Asset Acquisitions by Other Financing Sources   |
| 6515 | Bad Debts Expense   |
| 6516 | Cost of Goods Sold  |
| 6525 | Expense Adjustments/Eliminations (GAAP)   |
| 6560 | Estimated Accrued Expenditures/Expenses   |
| 6591 | Depreciation/Amortization Expense (General Capital Assets Subsidiary Account Only)            |
| 6592 | Interest Expense (General Long-Term Obligations Subsidiary Account Only)                      |
| 6593 | Amortization Expense (General Long-Term Obligations Subsidiary Account Only)                  |
| 6594 | Pollution Remediation Expense (General Long-Term Obligations Subsidiary Account Only)         |
| 6595 | Other Postemployment Benefits Expense (General Long-Term Obligations Subsidiary Account Only) |
| 6596 | Excess Contributions for Pension Benefits (General Long-Term Subsidiary Account Only)         |
| 6597 | Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)                     |
| 6598 | Pension Expense (General Long-Term Obligations Subsidiary Account Only)                       |
| 6599 | Asset Retirement Obligation Expense (General Long-Term Obligations Subsidiary Account Only)   |

### 7000 - AFRS/TREASURY CLEARING

#### 7100 - IN-PROCESS CONTROL

|      |  |
|------|--|
| 7110 | Receipts In-Process  |
| 7120 | Warrants In-Process/ACH (Automated Clearing House) Payments In-Process |
| 7130 | Warrant Cancellations In-Process                                       |
| 7140 | Journal Vouchers In-Process  |



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## GL CODE GENERAL LEDGER CODE

### **9000 - FUND BALANCE AND NET POSITION**

#### **9100 - BUDGETARY CONTROL**

9100 Budgetary Control Summary

#### **9110, 9120, and 9130 - NONSPENDABLE FUND BALANCE**

9110 Nonspendable Permanent Fund Principal  
9112 Nonspendable Permanent Funds – Unrealized Gain/Loss  
9120 Nonspendable Consumable Inventories  
9130 Nonspendable Student Loans Receivable  
9131 Nonspendable Receivables - Long-Term

#### **9200 - RESTRICTED FUND BALANCE**

9230 Restricted for Higher Education  
9231 Restricted for Permanent Funds – Realized Investment Losses  
9232 Restricted for Education  
9234 Restricted for Transportation  
9235 Restricted for Bond Covenants  
9238 Restricted for Other Purposes  
9240 Restricted for Human Services  
9242 Restricted for Wildlife and Natural Resources  
9244 Restricted for Local Grants and Loans  
9246 Restricted for School Construction  
9248 Restricted for State Facilities  
9250 Restricted for Budget Stabilization  
9252 Restricted for Debt Service  
9255 Restricted for Cash and Investments with Escrow Agents and Trustees





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## GL CODE GENERAL LEDGER CODE

- 9260 Restricted for Pollution Remediation Liabilities
- 9265 Restricted for Asset Retirement Obligations
- 9270 Restricted for Unspent Bond Proceeds
- 9271 Restricted for Operations and Maintenance Reserve
- 9272 Restricted for Repair and Replacement Reserve
- 9273 Restricted for Revenue Stabilization
- 9274 Restricted for Unspent GARVEE Bond Proceeds
- 9275 Restricted for Deferred Sales Tax
- 9283 Restricted for Third Tier Debt Service
- 9284 Restricted for Fourth Tier Debt Service
- 9285 Restricted for GARVEE Bond Debt Service

### **9310, 9320, 9330, and 9340 - COMMITTED FUND BALANCE**

- 9310 Committed for Higher Education
- 9311 Committed for Education
- 9320 Committed for Transportation
- 9321 Committed for Other Purposes
- 9323 Committed for Human Services
- 9324 Committed for Wildlife and Natural Resources
- 9325 Committed for Local Grants and Loans
- 9330 Committed for State Facilities
- 9340 Committed for Debt Service

### **9370 - ASSIGNED FUND BALANCE**

- 9370 Assigned for Working Capital (OFM Only)
- 9372 Assigned for Other Purposes

### **9390 - UNASSIGNED FUND BALANCE**



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE

9390 Unassigned

### **9510, 9513, and 9514 - BUDGETARY RESERVES**

9510 Reserved for Encumbrances

9513 Reserved for Encumbrances for Reappropriated Capital Appropriations

9514 Reserved for Encumbrances for Continuing Operating Expenditure Authority

### **9350, 9400, and 9545 - PROPRIETARY/GOVERNMENT-WIDE NET POSITION**

9350 Net Investment in Capital Assets (OFM Only)

9400 Accumulated Earnings (Losses)

9410 Restricted Net Position

9450 Unrestricted Net Position (OFM Only)

9545 Restricted for Unemployment Compensation

### **9550 and 9600 - NET POSITION RESTRICTED FOR PENSIONS AND OTHER TRUSTS**

9546 Restricted for Pensions

9550 Restricted for Pensions

9551 Restricted for Deferred Compensation Participants

9554 Restricted for Local Government Pooled Investments Participants

9584 Restricted for Custodial

9601 Restricted for Members (DRS Only)

9602 Restricted for TAP 3 Annuity (DRS Only)

9603 Restricted for Benefits (DRS Only)

9604 Restricted for Benefits – Medical (DRS Only)

9607 Restricted for Higher Education Retirement Plan Supplemental Benefits (DRS only)

9608 Restricted for Members Defined Contributions – SIB (DRS Only)

9609 Restricted for Members Defined Contributions – Self-Directed (DRS Only)



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE

### 9700 - FUND BALANCE/NET POSITION CHANGES AND CORRECTIONS

- 9720 Prior Period Material Corrections (OFM Only)
- 9721 Fund Type Reclassification Changes (OFM Only)
- 9722 Accounting Policy Changes (OFM Only)
- 9723 Capital Asset Policy Changes

### 9800 - GENERAL CAPITAL ASSETS VALUATION

- 9850 Investment in General Capital Assets

### 9900 - AFRS CLEARING

- 9910 Current Period Clearing (Subsidiary Accounts Only)
- 9920 Current Period Clearing (All Fund Types Except Subsidiary Accounts)
- 9940 Reserve Clearing (DRS Only)
- 9998 Beginning Balance Clearing (OFM Only)

## **75.40.20 Sequential by code number with description**

July 1, 2022

## GL CODE GENERAL LEDGER CODE DESCRIPTION

### **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 automated clearing house (ACH) transfers) received by the state during a period regardless of when the moneys are earned.
- 0002 Estimated cash disbursements  
Cash receipts are any moneys (e.g., checks, cash, warrants, credit or debit card amounts, or automated clearing house (ACH) transfers) received by the state during a period regardless of when the moneys are earned.
- 0003 Estimated 25th month cash disbursements



## State Administrative and Accounting Manual

| <b>GL CODE</b> | <b>GENERAL LEDGER CODE DESCRIPTION</b>  |
|----------------|---|
|                | This GL code is used to record estimated cash disbursements at year-end.  |
| 0004           | Estimated encumbrances<br>This GL code is used to record estimated encumbrances.  |
| 0005           | Estimated unallotted FTEs<br>This GL code is used to record estimated unallotted FTEs.  |
| 0006           | Estimated accrued receipts<br>This GL code is used to record estimated accrued receipts.  |
| 0064           | Estimated contract expenditures<br>This GL code is used to record estimated contract expenditures.  |
| 0110           | Approved estimated FTEs<br>Equivalent of 2088 hours of work in a fiscal year. "Approved" indicates that OFM has reviewed and approved the allotment.  |
| 0111           | Adjusted estimated FTEs<br>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<br>This GL code is used to record FTEs disbursed from July 1 to June 30.  |
| 0130           | Accrued FTEs<br>This GL code is used to record FTEs that have not yet been disbursed.   |
| 0139           | Receivable liquidations<br>This GL code is used to record receivable liquidations.  |



## State Administrative and Accounting Manual

| <b>GL CODE</b> | <b>GENERAL LEDGER CODE DESCRIPTION</b>  |
|----------------|---|
| 0140           | FTE liquidations<br>This GL code is used to record FTE liquidations (DSHS and HCA).   |
| 0159           | Liability liquidations<br>This GL code is used to record liability liquidations.  |
| 0311           | Adjusted estimated revenue<br>The balance of this GL code represents revenues estimated to be received during the biennium. Adjusted means OFM does not review and approve these estimates. |
| 0611           | Approved unallotted<br>Expenditure authority not specifically scheduled for expenditure. Approved means OFM has reviewed and approved these estimates.                                      |
| 0612           | Adjusted unallotted<br>Expenditure authority not specifically scheduled for expenditure. Adjusted means OFM does not review and approve these estimates.                                    |
| 0613           | Adjusted unallotted<br>Expenditure authority not specifically scheduled for expenditure. Adjusted means OFM does not review and approve these estimates.                                    |
| 0621           | Approved allotments<br>Monthly estimates by object and account, reviewed and approved by OFM.   |
| 0622           | Adjusted allotments<br>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<br>Monthly estimates by object and account (Option 1) adjusted by the agency and not approved by OFM.   |
| 0631           | Approved reserve  |



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

The balance of this GL code represents amounts transferred from allotted to reserve status for legislative appropriations. Approved indicates the allotment is approved by OFM.

0632 Adjusted reserve

The balance of this GL code represents amounts transferred from allotted to reserve status for legislative appropriations. Adjusted represents an allotment change not reviewed by OFM.

0633 Adjusted reserve

The balance of this GL code represents amounts transferred from allotted to reserve status for legislative appropriations. Adjusted represents an allotment change not reviewed by OFM.

0651 Federal cost allocation expenditures

This GL code is used to record federal cost allocation expenditures.

0910 Budgetary control

This GL code is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this GL code should be zero.

0995 Expenditure control

This GL code is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this GL code should be zero.

0998 Statistical clearing

This GL code is used in AFRS as an offset for entering activity to general ledger accounts.

## 1000 - ASSETS OTHER THAN CAPITAL

### 1100 - CASH

1110 Cash in Bank

This GL code is used to record all cash in the bank. This includes demand accounts such as checking and savings accounts. For treasury and treasury trust funds, only the State Treasurer uses this GL code. For local funds, this GL code is used by the individual state agency.



# State Administrative and Accounting Manual

| <b>GL CODE</b>            | <b>GENERAL LEDGER CODE DESCRIPTION</b>   |
|---------------------------|--|
| 1120                      | Undeposited Local Cash<br>This GL code is used to record cash on hand received by an agency for deposit into a bank account outside the treasury.  |
| 1130                      | Petty Cash<br>This GL code is used to record petty cash on hand or in bank accounts for the purpose of making change or paying small obligations.  |
| 1140                      | Restricted Cash and Investments – Current Operations<br>This GL code is used to record restricted cash and investments held by escrow agents and trustees that will be used in current operations for the payment of current liabilities. Examples include amounts held pursuant to a third party agreement that will be expended for current operations and amounts held to liquidate a current liability such as the retained percentage of contracts payable. |
| 1150                      | Cash with Fiscal Agents<br>This GL code is used to record cash deposited with fiscal agents for the payment of state obligations. Amounts held may be restricted.  |
| <b>1200 - INVESTMENTS</b> |  |
| 1205                      | Temporary and/or Pooled Cash Investments<br>This GL code is used to record the temporary and/or pooled investment of surplus cash balances or those investments that are readily convertible to known amounts of cash and so near their maturity when purchased that they present insignificant risk of changes in value because of changes in interest rates.   |
| 1206                      | Investments with Local Government Investment Pool<br>This GL code is used to record the temporary investment of surplus funds with the Local Government Investment Pool. Statewide, all GL Codes 1206 and 5156 are to be in balance.   |
| 1209                      | Short-Term Portion of Long-Term Investments<br>This GL code is used to record the portion of long-term investments that will mature within one year. This would include investments purchased in a current or prior period that are now within 12 months of maturity, except those in GL Code 1205.  |
| 1210                      | Investments  |



## State Administrative and Accounting Manual

| GL CODE | GENERAL LEDGER CODE DESCRIPTION  |
|---------|--|
|         | <p>This GL code is used to record the cost or par value of long-term securities or other assets that (a) are held primarily for the purpose of income or profit and (b) have present service capacity based solely on the ability to generate cash or to be sold to generate cash. 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). Fair value adjustments are recorded to “Valuation Allowance – Investments” (GL Code 1280).</p> <p>Changes in fair value are reported in GL Code 1280. Premiums are reported in GL Code 1220 and Discounts are reported in GL Code 1230.</p> |
| 1215    | <p>Investments under Reverse Repurchase Agreements</p> <p>This GL code is used to record the carrying value of investments underlying reverse repurchase and similar agreements.</p>   |
| 1216    | <p>Collateral held under Securities Lending Agreements</p> <p>This GL code is used to record the carrying value of the cash and securities received as collateral from the borrower under securities lending agreements where the state has the ability to pledge or sell the collateral. Corresponding liabilities are recorded in GL Code 5197.</p>  |
| 1218    | <p>Investments with OST Separately Managed Agency Account</p> <p>This GL code is used to record agency investment of surplus funds with OST in the Separately Managed State Agency Investment Account. Statewide, all GL Codes 1218 and 5258 are to be in balance.</p>   |
| 1219    | <p>Investments in Commingled Trust Funds (SIB Only)</p> <p>This GL code is used to record cash contributions of nonagency type funds to commingled trust funds. At the end of a fiscal year, this GL code is to equal zero.</p>  |
| 1220    | <p>Unamortized Premiums on Investments</p> <p>This GL code is used to record that portion of the excess of the amount paid for securities over their face value that has not yet been amortized.</p>   |
| 1230    | <p>Unamortized Discounts on Investments</p> <p>This GL code is used to record that portion of the excess of the face value of securities over the amount paid for them that has not yet been amortized.</p>  |
| 1240    | <p>Restricted Cash and Investments – Noncurrent</p>  |





# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

This GL code is used to record cash and investments held by escrow agents and trustees that are restricted and will not be used in current operations. Examples include amounts held pursuant to an advance refunding agreement; amounts restricted by debt covenant for the acquisition or construction of noncurrent assets; or amounts held in trust pursuant to a third party agreement that will not be used in current operations.

### 1271 Commingled Trust Funds Investments (SIB Only)

This GL code is used solely in commingled trust funds to record the value of long-term securities and real estate held for the production of income.

### 1272 Commingled Trust Funds Unamortized Premiums on Investments (SIB Only)

This GL code is used solely in commingled trust funds to record that portion of the excess of amounts paid for securities over their face value that has not yet been amortized.

### 1273 Commingled Trust Funds Unamortized Discounts on Investments (SIB Only)

This GL code 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.

### 1278 Commingled Trust Funds Valuation Allowance - Investments (SIB Only)

This GL code is used solely in commingled trust funds to record fair value changes in investments in workers' compensation and pension trust funds. This GL code is not to be used in funds with investments accounted for on a cost basis.

### 1280 Valuation Allowance - Investments

This GL code is used to record fair value changes (increases and decreases) relating to investments.

## 1300 - SHORT-TERM RECEIVABLES

Receivables that are due or expected to be collected within one year.

## 1310 and 1320 - SHORT-TERM RECEIVABLES

### 1311 Taxes Receivable

The balance of this GL code represents the uncollected portion of taxes receivable, including associated interest and penalty charges.



## State Administrative and Accounting Manual

| <b>GL CODE</b> | <b>GENERAL LEDGER CODE DESCRIPTION</b>   |
|----------------|--|
| 1312           | <p>Accounts Receivable</p> <p>The balance of this GL code represents amounts owed on open accounts from private individuals or organizations for goods and services furnished by the state. Although taxes receivable are forms of accounts receivable, they are to be recorded and reported separately in either GL Code 1311 or 1328.</p>  |
| 1313           | <p>Notes Receivable</p> <p>The balance of this GL code represents the uncollected portion of notes receivable. A note is defined as an unconditional written promise, signed by the maker, to pay a certain sum of money on demand or at a fixed or determinable future time either to the bearer or to the order of a person designated therein. Notes receivable may be held by the state as a designated payee or by endorsement.</p> |
| 1314           | <p>Loans Receivable</p> <p>The balance of this GL code represents the uncollected portion of loans receivable. Loans are defined as amounts which have been loaned to individuals or organizations external to the state, including notes taken as security for such loans.</p>  |
| 1315           | <p>Commingled Trust Funds Interest Receivable (SIB Only)</p> <p>The balance of this GL code represents the amount of interest receivable on commingled trust funds investments.</p>  |
| 1316           | <p>Interest and Dividends Receivable</p> <p>The balance of this GL code represents the amount of interest and dividends receivable on investments.</p>   |
| 1317           | <p>Other Interest Receivable</p> <p>The balance of this GL code represents the amount of interest receivable on state contract and loan programs.</p>  |
| 1318           | <p>Unbilled Receivables</p> <p>The balance of this GL code represents the estimated amount of accounts receivable not yet billed to recipients of government goods and services.</p>   |
| 1319           | <p>Other Receivables</p> <p>The balance of this GL code represents other receivables billed or supported by other evidence of indebtedness.</p>  |



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

### 1320 Donations/Pledges Receivable

The balance of this GL code represents the amount of private donation pledges due within one year where the eligibility requirements are met and the promise is verifiable, and the resources are measurable and probable of collection.

### 1321 Lease Receivable

The balance of this GL code represents the uncollected portion of leases receivable for state assets leased to individuals or organizations external to the state.

### 1322 PPP Installment Payments Receivable

The balance of this GL code represents the uncollected portion of installment payments receivable entered into as part of public-private and public-public partnership agreements.

### 1323 Investment Trades Pending Receivable

This GL code is used to record the value of the pending proceeds due at settlement date for investment sales recorded on a trade date basis.

### 1324 Salaries and Fringe Benefits Receivable

The balance of this GL code represents receivables due from individuals or organizations for salaries and fringe benefits.

### 1328 Tax Liens Receivable

The balance of this GL code represents legal claims against property which have been exercised because of nonpayment of delinquent taxes, interest, and penalties. Amounts accumulated in this GL code include delinquent taxes, interest and penalties receivable thereon, and costs of converting delinquent taxes into tax liens.

## **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 GL code represents the portion of taxes receivable that is estimated will never be collected.



## State Administrative and Accounting Manual

| GL CODE | GENERAL LEDGER CODE DESCRIPTION   |
|---------|---|
| 1342    | Allowance for Uncollectible Accounts Receivable<br>The balance of this GL code represents the portion of accounts receivable that is estimated will never be collected.   |
| 1343    | Allowance for Uncollectible Notes Receivable<br>The balance of this GL code represents the portion of notes receivable that is estimated will never be collected.   |
| 1344    | Allowance for Uncollectible Loans Receivable<br>The balance of this GL code represents the portion of loans receivable that is estimated will never be collected.   |
| 1345    | Allowance for Uncollectible Lease Receivable<br>The balance of this GL code represents the portion of leases receivable that is estimated will never be collected.  |
| 1346    | Allowance for Uncollectible Interest Receivable on Investments<br>The balance of this GL code represents the portion of interest receivable on investments which is estimated will never be collected.                    |
| 1347    | Allowance for Uncollectible Other Interest Receivable<br>The balance of this GL code represents the portion of interest receivable on assets other than taxes and investments which is estimated will never be collected. |
| 1348    | Allowance for Uncollectible Tax Liens Receivable<br>The balance of this GL code represents the portion of tax liens receivable that is estimated will never be collected.   |
| 1349    | Allowance for Uncollectible Other Receivables<br>The balance of this GL code represents the portion of other receivables which is estimated will never be collected.  |
|         | <b>1350 - SHORT-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL RECEIVABLES</b>  |
| 1350    | Due from Other Funds - Advances   |



## State Administrative and Accounting Manual

### GL CODE GENERAL LEDGER CODE DESCRIPTION

The balance of this GL code represents advances due from other funds within an agency. This GL code is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1350 and 5150 are to equal each other.

1351 Due from Federal Government

The balance of this GL code represents amounts due from federal agencies.

1352 Due from Other Governments

The balance of this GL code 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 GL code represents amounts due from other funds within an agency. This GL code is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1353 and 5153 are to equal each other.

1354 Due from Other Agencies

The balance of this GL code represents amounts due from other state agencies. This GL code is to be accompanied by a valid state agency code in the general ledger subsidiary. Statewide, all GL Codes 1354 and 5154 are to be in balance; therefore, every effort should be made to communicate with the other state agencies involved.

1355 Due from Other Funds – Pooled Cash and Investments

The balance of this GL code represents amounts due from a fund within an agency into which surplus cash balances from other funds have been pooled for the purpose of making investments. Within an agency, all GL Codes 1355 and 5155 are to equal each other.

1359 Due from Component Units

The balance of this GL code represents amount due from the state's discrete component units, for example the state's financing authorities.

### 1380 and 1390 - OTHER SHORT-TERM RECEIVABLES

1381 Premium Estimated Receivables

The balance of this GL code represents the current portion of the estimate of premiums due for industrial insurance and family and medical leave insurance.



# State Administrative and Accounting Manual

## GL CODE      GENERAL LEDGER CODE DESCRIPTION

1382      L & I Self Insurance Receivables  
The balance of this GL code represents the current portion of workers compensation amounts due from self-insured employers.

1383      Travel Advances  
The balance of this GL code represents the amount of outstanding travel advances.

### **1400 - INVENTORIES**

1410      Consumable Inventories  
The balance of this GL code represents the cost (or fair value if donated) of inventories of consumable materials, supplies, and foodstuffs.

1415      Donated Inventories  
The balance of this GL code represents the value of inventoriable federally donated commodities and other donated inventoriable items.

1420      Merchandise Inventories  
The balance of this GL code represents the cost of goods held for resale rather than for use in operations.

1430      Work-in-Process Inventories  
The balance of this GL code represents the value of items of tangible personal property that are in process of production for sale in the ordinary course of business.

1440      Raw Materials Inventories  
The balance of this GL code represents the value of items of tangible personal property that are to be currently consumed either directly or indirectly in the production of goods or services to be available for sale.

1450      Livestock  
The balance of this GL code represents the cost of livestock that are to be consumed either directly or indirectly in the production of goods or services to be available for sale (excludes educational, laboratory and research animals).

### **1500 - PREPAID EXPENSES**



## State Administrative and Accounting Manual

| GL CODE  | GENERAL LEDGER CODE DESCRIPTION  |
|--|--|
| 1510   | <p>Prepaid Expenses</p> <p>The balance of this GL code represents the amount of disbursements made for benefits not yet received. Prepaid expenses differ from deferred charges in that prepaid expenses are spread over a shorter period of time and are regular recurring costs of operations.</p>   |
| <b>1600 - LONG-TERM RECEIVABLES</b>  |  |
| <p>Long-Term Receivables are those which are not due or expected to be collected within 12 months.</p> |  |
| 1611   | <p>Taxes Receivable</p> <p>The balance of this GL code represents the long-term portion of taxes and tax liens receivable, including the associated interest and penalty charges.</p>  |
| 1614   | <p>Loans Receivable</p> <p>The balance of this GL code represents the long-term portion of loans receivable.</p> <p>Loans are defined as amounts which have been loaned to individuals or organizations external to the state, including notes taken as security for such loans.</p>                   |
| 1615   | <p>Allowance for Forgivable Loans - Nonprofits</p> <p>The balance of this GL code offsets forgivable loans to nonprofit organizations.</p>   |
| 1619   | <p>Other Receivables</p> <p>The balance of this GL code represents long-term other receivables billed or supported by other evidences of indebtedness.</p>   |
| 1620   | <p>Donations/Pledges Receivable</p> <p>The balance of this GL code represents the long-term amount of private donation pledges not due within twelve months where the eligibility requirements are met and the promise is verifiable, and the resources are measurable and probable of collection.</p> |
| 1621   | <p>Lease Receivable</p> <p>The balance of this GL code represents the long-term portion of leases receivable for state assets leased to individuals or organizations external to the state.</p>  |



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

### 1622 PPP Installment Payments Receivable

The balance of this GL code represents the long-term portion of installment payments receivable entered into as part of public-private and public-public partnership agreements.

### 1629 Present Value Allowance (SAC Only)

This GL code is used to record an offset to GL Code 1619 Other Receivables in accordance with GASB Statement No. 62 to report the actuarial present value of Other Receivables.

### 1694 Capital Asset Receivable

The balance of this GL code represents the estimated carrying value of a capital asset that is to be purchased or constructed by an outside (i.e., non-state) entity and transferred to the state per the terms of the contract, public-private and public-public partnership (PPP), or other agreement.

## **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 GL code 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 GL code represents the portion of long-term loans receivable that is estimated will never be collected.

### 1645 Allowance for Uncollectible Lease Receivable

The balance of this GL code represents the portion of long-term leases receivable that is estimated will never be collected.

### 1649 Allowance for Uncollectible Other Receivables

The balance of this GL code represents the portion of long-term other receivables that is estimated will never be collected.





## State Administrative and Accounting Manual

### GL CODE      GENERAL LEDGER CODE DESCRIPTION

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

- 1651      Due from Federal Government  
The balance of this GL code represents long-term amounts due from federal agencies.
- 1652      Due from Other Governments  
The balance of this GL code represents long-term amounts due from counties, municipalities, school districts, other local units of government, Indian tribes, and other states.
- 1653      Due from Other Funds  
The balance of this GL code represents long-term amounts due from other funds within an agency. This GL code is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1653 and 5253 are to equal each other.
- 1654      Due from Other Agencies  
The balance of this GL code represents long-term amounts due from other state agencies. This GL code is to be accompanied by a valid state agency code in the general ledger subsidiary. Statewide, all GL Codes 1654 and 5254 are to be in balance; therefore, every effort should be made to communicate with the other state agencies involved.
- 1655      Allowance for Forgivable Loans – Other Governments  
The balance in this GL code offsets the amount of forgivable loans to other governments.
- 1659      Due from Component Units  
The balance of this GL code represents amounts due from the state's discrete component units, for example the state's financing authorities.
- 1667      Due from Other Funds – Internal Lending (UW Only)  
The balance of this GL code represents amounts due from the University of Washington (UW) internal lending program for central borrowing to the business unit/department/auxiliary activity. Within the UW, GL Codes 1667, 5167, and 5267 are to equal each other.



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

### 1800 - GENERAL LONG-TERM OBLIGATIONS VALUATION

1810 Amount Available in Debt Service Funds

The balance of this GL code represents the amount of fund balance available in debt service funds for the retirement of general long-term obligations. The balance is recorded in the General Long-Term Obligations Subsidiary Account.

1820 Amount to be Provided for Retirement of Long-Term Obligations

The balance of this GL code represents the amount to be provided from taxes or other general revenues to retire outstanding general long-term obligations. The balance is recorded in the General Long-Term Obligations Subsidiary Account.

### 1900 - OTHER ASSETS

1910 Unamortized Discounts on Bonds Sold

The balance of this GL code represents the original issue discount (OID) on the sale of bonds that remains to be amortized over the remaining life of the bonds. This GL code is used when OID is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual basis of accounting and current financial resources measurement focus) record OID to GL Code 3210 Revenue Source Code 0862 "Original Issue Discount - Bonds."

1911 Unamortized Discounts on Certificates of Participation

The balance of this GL code represents the original issue discount (OID) on the sale of certificates of participation (COP) that remains to be amortized over the remaining life of the COP. This GL code is used when OID is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual basis of accounting and current financial resources measurement focus) record OID to GL Code 3221 Revenue Source Code 0868 "Original Issue Discount - COPs."

1919 Other Noncurrent Assets

This GL code is used to record other noncurrent assets such as unamortized bond insurance costs.

1950 Investment in Joint Ventures

This GL code is used to record explicit, measurable equity interests in joint ventures.



## State Administrative and Accounting Manual

| <b>GL CODE</b>  | <b>GENERAL LEDGER CODE DESCRIPTION</b>  |
|---|---|
| 1960  | <p>Restricted Net Pension Asset</p> <p>The balance of this GL code represents the state's proportionate share of overfunded defined benefit pension plans.</p>  |
| <b>1970 - DEFERRED OUTFLOWS OF RESOURCES</b>  |   |
| <p>Deferred outflows of resources represent a consumption of net position by the state that is applicable to a future reporting period.</p> |   |
| 1971  | <p>Deferred Outflows on COP Refundings</p> <p>The balance of this GL code represents the remaining difference (debit balance) between the proceeds of the refunding (new) COP and the net carrying value of the refunded (old) COP. The deferred charge is amortized using GL code 6512 in proprietary accounts and GL code 6593 in the General Long-Term Obligations Subsidiary Account with Subobject WB "Amortization."</p>              |
| 1972  | <p>Deferred Outflows on Bond Refundings</p> <p>The balance of this GL code represents the remaining difference (debit balance) between the proceeds of the refunding (new) bonds and the net carrying value of the refunded (old) bonds. The deferred charge is amortized using GL code 6512 in proprietary accounts and GL code 6593 in the General Long-Term Obligations Subsidiary Account with Subobject WB "Amortization."</p>         |
| 1973  | <p>Deferred Outflows on Hedging Derivative Instruments</p> <p>The balance of this GL code represents the decrease in fair value of hedging derivative instruments where the hedged items are neither assets nor liabilities reported at fair value.</p>   |
| 1974  | <p>Deferred Outflows on Pensions</p> <p>The balance of this GL code represents deferred outflows of resources related to pensions arising from certain changes in the net pension liability. Amounts deferred are amortized through pension expense using subobject BP "Net Pension Liability Adjustment (Proprietary Accounts Only)" or WP "Net Pension Liability Adjustment (General Long-Term Obligations Subsidiary Account Only)."</p> |
| 1975  | <p>Deferred Outflows on Other Postemployment Benefits</p>   |



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

The balance of this GL code represents deferred outflows of resources related to other postemployment benefits (OPEB) arising from certain changes in the net OPEB liability. Amounts deferred are amortized through OPEB expense using subobject BR “Other Postemployment Benefits Expense (Proprietary Accounts Only)” or WR “Other Postemployment Benefits Expense (General Long-Term Obligations Subsidiary Account Only).”

### 1976 Deferred Outflow on Asset Retirement Obligations

The balance of this GL code represents deferred outflows of resources related to asset retirement costs for resources that will be needed to permanently remove a tangible asset from service.

The deferred charge is amortized using GL code 6512 in proprietary accounts and GL code 6599 in the General Long-Term Obligations Subsidiary Account with Subobject WG “Asset Retirement Obligation Expense.”

## 2000 - CAPITAL ASSETS

Capital assets are tangible or intangible assets held and used in state operations, which have a service life of more than 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 GL code represents the original cost, or estimated value at time of donation, of land owned by the state. Land also includes land use rights with indefinite useful lives, such as easements, mineral, timber, and water rights, acquired with the purchase of the underlying land.

### 2120 Transportation Infrastructure – Modified Approach



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

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

### 2130 Art Collections, Library Reserve Collections, and Museum and Historical Collections

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

### 2140 Intangible Assets with Indefinite Useful Lives

The balance of this GL code represents the cost of purchased or constructed intangible assets for which there are no factors that limit the useful life of the asset such as permanent easements or water rights not acquired with a land purchase. Refer to GL Code 2470 "Intangible Assets with Definite Useful Lives" and GL 2110 "Land."

## 2200 - BUILDINGS

### 2210 Buildings and Building Improvements

The balance of this GL code represents the cost of permanent buildings and any capitalized improvements to such buildings. It does not include furniture, fixtures, or other equipment not an integral part of the building, or leasehold improvements that are separately categorized.

### 2220 Allowance for Depreciation – Buildings

The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of buildings. Buildings may be depreciated either as a whole or by individual component.

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

### 2310 Improvements other than Buildings

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



# State Administrative and Accounting Manual

| GL CODE  | GENERAL LEDGER CODE DESCRIPTION  |
|--|--|
| 2320   | <p>Allowance for Depreciation – Improvements other than Buildings</p> <p>The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of assets capitalized as improvements other than buildings.</p>   |
| 2350   | <p>Leasehold Improvements</p> <p>The balance of this GL code represents the cost of buildings, structural alterations, and improvements added to leased property.</p>  |
| 2360   | <p>Allowance for Depreciation – Leasehold Improvements</p> <p>The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of the leasehold improvements, or the remaining term of the lease, whichever is shorter.</p>   |
| 2370   | <p>Infrastructure</p> <p>The balance of this GL code represents the cost of depreciable 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, and water and sewer systems. Infrastructure included in this category may not use the modified approach to depreciation. Refer to GL Code 2120 "Transportation Infrastructure – Modified Approach."</p> |
| 2380   | <p>Allowance for Depreciation – Infrastructure</p> <p>The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of infrastructure.</p>   |
| <b>2400 - FURNISHINGS, EQUIPMENT, COLLECTIONS, AND INTANGIBLES</b> |  |
| 2410   | <p>Furnishings and Equipment</p> <p>The balance of this GL code represents the acquisition cost of furnishings, equipment, and other tangible property not included elsewhere with a useful life of more than one year.</p>  |
| 2420   | <p>Allowance for Depreciation – Furnishings and Equipment</p> <p>The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of assets capitalized as furnishings and equipment.</p>   |



## State Administrative and Accounting Manual

| GL CODE | GENERAL LEDGER CODE DESCRIPTION   |
|---------|---|
| 2430    | <p>Library Resources</p> <p>The balance of this GL code represents the cost of items that are loaned out, such as books, periodicals, and microfilm, that become unusable or dated and require replacement. These are items whose useful lives are diminished by display, educational or research applications, or use.</p> <p>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>  |
| 2440    | <p>Allowance for Depreciation – Library Resources</p> <p>The balance of this GL code 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 GL code represents the cost of individual works of art or a group of items of original art work, documents and books with historical or literary significance, and artifacts whose useful lives diminish over time by display or educational or research applications. This would include items subject to deterioration due to weather.</p> <p>This does not include certain art collections, library reserve collections, or museum and historical collections where specific criteria have been met and whose useful lives are not diminished over time. Refer to Subsection 30.20.22.a.</p> |
| 2460    | <p>Allowance for Depreciation – Art Collections, Library Reserve Collections, and Museum and Historical Collections</p> <p>The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of art collections, library reserve collections, and museum and historical collections.</p>  |
| 2470    | <p>Intangible Assets with Definite Useful Lives</p> <p>The balance of this GL code represents the costs of purchased or internally developed intangible assets for which there are factors that limit the useful life of the asset. Factors that could limit the useful life of an intangible asset include legal, contractual, regulatory, technological, or impairment of use. Examples include software, patents, trademarks and copyrights. Refer to GL Code 2140 "Intangible Assets with Indefinite Useful Lives."</p>   |



## State Administrative and Accounting Manual

| GL CODE  | GENERAL LEDGER CODE DESCRIPTION  |
|--|--|
| 2480   | <p>Allowance for Amortization – Intangible Assets</p> <p>The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of intangible assets.</p>   |
| <b>2500 - CONSTRUCTION IN PROGRESS</b>               |  |
| 2510   | <p>Construction in Progress</p> <p>The balance of this GL code represents the cost of construction work undertaken but not yet substantially completed, accepted, and placed into service.</p>   |
| <b>2600 - INTANGIBLE RIGHT-TO-USE CAPITAL ASSETS</b> |  |
| 2610   | <p>Lease Asset – Land</p> <p>The balance of this GL code represents the present value of the minimum payments expected to be made, at agreement inception, for the state's right to use another entity's land.</p>   |
| 2620   | <p>Allowance for Amortization – Land Lease Asset</p> <p>The balance of this GL code represents accumulated credits made to reflect the decrease in the useful life of the right to use the underlying asset over the lease term.</p>                                 |
| 2630   | <p>Lease Asset – Building</p> <p>The balance of this GL code represents the present value of the minimum payments expected to be made, at agreement inception, for the state's right to use another entity's building or structure.</p>                              |
| 2640   | <p>Allowance for Amortization – Building Lease Asset</p> <p>The balance of this GL code represents accumulated credits made to reflect the decrease in the useful life of the right to use the underlying asset over the lease term.</p>                             |
| 2650   | <p>Lease Asset – Equipment</p> <p>The balance of this GL code represents the present value of the minimum payments expected to be made, at agreement inception, for the state's right to use another entity's equipment or other assets not specified elsewhere.</p> |





# State Administrative and Accounting Manual

| <b>GL CODE</b>                                     | <b>GENERAL LEDGER CODE DESCRIPTION</b>   |
|--|--|
| 2660   | <p>Allowance for Amortization – Equipment Lease Asset</p> <p>The balance of this GL code represents accumulated credits made to reflect the decrease in the useful life of the right to use the underlying asset over the lease term.</p>  |
| 2670   | <p>Subscription Information Technology Asset</p> <p>The balance of this GL code represents the present value of the minimum payments expected to be made, at agreement inception, for the state’s right to use another entity’s information technology equipment through a subscription-based arrangement.</p> |
| 2680   | <p>Allowance for Amortization – Subscription Information Technology Asset</p> <p>The balance of this GL code represents accumulated credits made to reflect the decrease in the useful life of the right to use the underlying information technology equipment over the subscription term.</p>                |
| <b>3000 - REVENUES AND OTHER FINANCING SOURCES</b> |  |
| <b>3100 - ESTIMATED REVENUES</b>                   |  |
| 3110   | <p>Approved Estimated Revenues</p> <p>The balance of this GL code represents revenues estimated to be received during the biennium. Approved means OFM has reviewed and approved these estimates.</p>  |
| 3198   | <p>Estimated Revenue – Original</p> <p>The balance of this GL code represents original budget revenues estimated to be received during the biennium.</p>   |
| <b>3200 - ACTUAL REVENUES</b>                      |  |
| 3205   | <p>Accrued Revenues</p> <p>This GL code is used to record accrued revenues when the GAAP revenue recognition criteria, pertinent to the fund type, is met. This GL code is to be used with an offsetting entry to the appropriate receivable or liability account.</p>   |
| 3210   | <p>Cash Revenues</p>   |



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

This GL code is used to record all revenue receipts including undeposited receipts received from July 1 to June 30. This GL code may also be used by unique AFRS agencies to record accrued revenues during the year but is to be adjusted at year-end to reflect only revenues actually received.

### 3213 Gains and Losses on Sales of Capital Assets

This GL code is used to record differences between the net book value of capital assets and the actual compensation received in disposing of the assets. Revenue source code 0418 "Gains and Losses on Sales of Capital Assets" is to be used with this GL code. (Used only in enterprise, internal service, and pension trust funds.)

### 3215 Immaterial Adjustments to Prior Periods

This GL code 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 GL code is also used to record the liquidation of over-estimated accrued expenditures. Revenue source code 0485 "Immaterial Prior Period Adjustments," or revenue source code 0486 "Recoveries of Prior Expenditure Authority Expenditures," is to be used with this GL code, respectively.

### 3220 Noncash Revenues

This GL code is used to record all noncash revenues (e.g., amortization of premiums and/or discounts on investments; changes in the fair value of investments). This code is not to be used for revenue that will be received in cash in a future period.

### 3221 Other Financing Sources

This GL code is used to record all other financing sources, such as acquisitions of capital assets through lease agreements, subscription-based IT arrangements, 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.

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### 3222 Noncash Revenue in Capital Asset Subsidiary Account - 997

This GL code is used to record noncash revenues (e.g., amortization of deferred inflows on PPPs) in the General Capital Asset Subsidiary Account (997). This code is not to be used for revenue that will be received in cash in a future period.

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### 3225 Revenue Adjustments/Eliminations (GAAP)



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

This GL code is used in allotted funds when a difference occurs in GAAP and budgetary recording of an accounting event. For example, when recording the sale of a capital asset in an allotted enterprise fund, it is necessary to debit cash and accumulated depreciation and credit the capital asset, then debit or credit, as appropriate, GL Code 3213. For budgetary reporting, it is also necessary to debit this GL code and credit GL Code 3210 for the cash received.

### 3260 Estimated Accrued Revenues

This GL code is used at the end of the biennium to record accrued revenues when GAAP revenue criteria pertaining to the fund type is met but the exact amount is not known.

## 4300 - CASH IN CUSTODY OF STATE TREASURER

### 4310 Current Treasury Cash Activity (OST Only)

This GL code 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 GL code is used to record warrants issued by agencies that have not been redeemed by the State Treasurer, canceled by the agency, or canceled by the Statute of Limitations.

### 4320 Beginning Treasury Cash Balance Administering Agency (OFM Only)

This GL code is used to record warrants issued by agencies that have not been redeemed by the State Treasurer, canceled by the agency, or canceled by the Statute of Limitations.

### 4325 Beginning Treasury Cash Balance – Agency

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



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

### 5000 - LIABILITIES

#### 5100 - SHORT-TERM LIABILITIES

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

|      |                                |  |
|------|--------------------------------|--|
| 5111 | Accounts Payable               | The balance of this GL code represents the amounts owing on open accounts for goods and services received by June 30.  |
| 5112 | Interest Payable               | The balance of this GL code represents the amount of interest owed on accounts and contracts payable.  |
| 5113 | Claims and Judgments Payable   | The balance of this GL code represents actual or estimated amounts owed as the result of court decisions or administrative actions.                                  |
| 5114 | Annuities Payable (LOT Only)   | The balance of this GL code represents the short-term portion of lottery prize annuities payable.  |
| 5115 | Contracts Payable              | The balance of this GL code represents the amount of obligations for contracts outstanding and payable.  |
| 5116 | Retained Percentages Payable   | The balance of this GL code represents the percentage of the total contract price that is not paid pending final inspection or the lapse of a specified time period. |
| 5117 | Construction Contracts Payable | The balance of this GL code represents amounts due on contracts for the construction of buildings and other improvements.  |



## State Administrative and Accounting Manual

| GL CODE  | GENERAL LEDGER CODE DESCRIPTION  |
|--|--|
| 5118   | <p>Current Benefits Claims Payable</p> <p>The balance of this GL code represents the current portion of the following: the actuarial present value of workers' compensation liability to pay future industrial insurance claims and similar benefits to qualifying individuals sustaining work-related injuries; family and medical leave liability to pay future family and medical leave benefits to qualifying individuals.</p> |
| 5119   | <p>Employee Insurance Benefits Payable</p> <p>The balance of this GL code represents the actuarial value of employee insurance claims payable by the Health Care Authority.</p>  |
| <b>5120, 5130, and 5140 - SHORT-TERM ACCRUED LIABILITIES</b> |  |
| 5121   | <p>Matured Bonds Payable</p> <p>The balance of this GL code represents amounts of unpaid bonds that have reached or passed maturity date.</p>  |
| 5122   | <p>Matured Interest Payable</p> <p>The balance of this GL code represents amounts of payable but unpaid interest on bonds.</p>   |
| 5123   | <p>Investment Trades Pending Payable</p> <p>This GL code is used to record the amount due for investment acquisitions between trade date and settlement date.</p>  |
| 5124   | <p>Accrued Salaries and Fringe Benefits Payable</p> <p>The balance of this GL code represents salaries and fringe benefits earned but not paid.</p>  |
| 5125   | <p>Accrued Vacation Leave Payable</p> <p>The balance of this GL code represents salaries and associated payroll related payments for the amount of vacation leave owed but not paid</p>  |
| 5126   | <p>Accrued Prizes Payable (LOT Only)</p> <p>The balance of this GL code represents amounts of potential lottery prizes payable for all outstanding tickets distributed.</p>  |
| 5127   | <p>Accrued Sick Leave Payable</p>  |



## State Administrative and Accounting Manual

### GL CODE GENERAL LEDGER CODE DESCRIPTION

The balance of this GL code represents salaries and associated payroll related payments for the estimated amount of accumulated sick leave that is probable the state will cash out.

5128 Accrued Compensatory Time Payable

The balance of this GL code 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 GL code represents amounts due to fiscal agents.

5140 Due to Terminated Employees

The balance of this GL code represents amounts due to members of a public employee's retirement system who have resigned, or who have been terminated for reasons other than death, prior to retirement.

5145 Due to Deceased Employees' Estates

The balance of this GL code represents amounts due to estates of deceased employees.

5148 L & I Retrospective Program Estimated Premium Refund Payables

The balance of this GL code 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 GL code represents the current portion of the actuarial estimate of the workers' compensation liability to pay future administration expenses for operating the workers' compensation plan.

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

5150 Due to Other Funds – Advances

The balance of this GL code represents advances due to other funds within an agency. This GL code is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1350 and 5150 are to equal each other.



## State Administrative and Accounting Manual

| <b>GL CODE</b> | <b>GENERAL LEDGER CODE DESCRIPTION</b>   |
|----------------|--|
| 5151           | <p>Due to Federal Government</p> <p>The balance of this GL code represents obligations due to federal agencies.</p>  |
| 5152           | <p>Due to Other Governments</p> <p>The balance of this GL code represents obligations due to counties, municipalities, school districts, other local units of governments, Indian tribes, and other states.</p>  |
| 5153           | <p>Due to Other Funds</p> <p>The balance of this GL code represents amounts due to other funds within an agency. This GL code is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1353 and 5153 are to equal each other.</p>  |
| 5154           | <p>Due to Other Agencies</p> <p>The balance of this GL code represents amounts due to other state agencies. This GL code is to be accompanied by a valid state agency code in the general ledger subsidiary. Statewide, all GL Codes 1354 and 5154 are to be in balance; therefore, every effort should be made to communicate with the other state agencies involved.</p> |
| 5155           | <p>Due to Other Funds – Pooled Cash and Investments</p> <p>The balance of this GL code represents amounts due to other funds within an agency that pooled their surplus cash balances into a single fund for the purpose of making investments. Within an agency, all GL Codes 1355 and 5155 are to equal each other.</p>  |
| 5156           | <p>Due to Owner Funds – Local Government Investment Pool (OST Only)</p> <p>The balance of this GL code represents amounts on deposit with the Local Government Investment Pool that are due to owner funds. Statewide all GL Codes 1206 and 5156 are to be in balance.</p>   |
| 5157           | <p>Due to Owner Funds – Commingled Trust Funds Investment Income (SIB Only)</p> <p>The balance of this GL code represents cash and noncash investment income recorded in commingled trust funds that are due to owner funds.</p>   |
| 5158           | <p>Due to Department of Revenue – Taxes</p>  |



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## GL CODE GENERAL LEDGER CODE DESCRIPTION

The balance of this GL code represents taxes collected but not reported to the Department of Revenue. This GL code is to be used in lieu of GL Code 5154 and is not to be accompanied by an entry in the general ledger subsidiary.

5159 Due to Primary Government

The balance of this GL code represents amounts due from the state's discrete component units to the primary government of the state.

### **5160 - SHORT-TERM BONDS PAYABLE**

5161 General Obligation (GO) Bonds Payable

The balance of this GL code represents the principal portion of bonds maturing within one year that are secured by an unconditional pledge of the full faith and credit and taxing power of the state.

5162 Revenue Bonds Payable

The balance of this GL code represents the principal portion of bonds maturing within one year that are secured by specific sources of revenue and do not involve a pledge of the full faith and credit of the state.

5163 Limited Obligation Bonds Payable

The balance of this GL code represents the principal portion of bonds maturing within one year and payable from dedicated revenues.

5164 Zero-Coupon GO Bonds Payable

The balance of this GL code represents the issue value maturing within one year.

5165 Zero-Coupon Bonds - Accreted Interest Payable

The balance of this GL code represents the accreted interest on zero-coupon bonds maturing within one year.

5167 General Revenue Bonds Payable – Internal Lending (UW Only)

The balance of this GL code represents the outstanding principal on bonds maturing with one year that are payable from University of Washington (UW) general revenues. These amounts are due to the internal lending program for central borrowing from the business unit/department/auxiliary activity. Within the UW, GL Codes 1667, 5167, and 5267 are to equal each other.





## State Administrative and Accounting Manual

| GL CODE  | GENERAL LEDGER CODE DESCRIPTION   |
|--|---|
| 5169   | Other Bonds Payable<br>The balance of this GL code represents the principal portion of bonds maturing within one year and not classifiable under any of the other bond payable general ledger accounts.   |
| <b>5170 - SHORT-TERM INSTALLMENTS AND LEASES PAYABLE</b> |   |
| 5171   | Installment-Purchase Contracts Payable<br>The balance of this GL code represents the current portions of the present value of total future stipulated payments on installment-purchase contracts.   |
| 5172   | Lease-to-Own Agreements Payable<br>The balance of this GL code represents the current portions of the present value of total future stipulated payments on lease-to-own agreements.   |
| 5173   | Certificates of Participation/Notes Payable<br>The balance of this GL code represents the portion of the certificates of participation payable issued through the Office of State Treasurer for qualifying asset purchases under 39.94 RCW that are maturing within one year. |
| 5174   | Right-to-Use Lease Liability<br>The balance of this GL code represents the current portion of the present value of total future payments of the right to use another entity's asset, other than subscription-based information technology.                                    |
| 5175   | Subscription Information Technology Liability<br>The balance of this GL code represents the current portion of the present value of total future payments of the right to use another entity's subscription-based information technology asset.                               |
| <b>5180 and 5190 - OTHER SHORT-TERM LIABILITIES</b>      |   |
| 5180   | Paid Family and Medical Leave Deductions Payable<br>The balance in this GL code represents the employer's share and amounts deducted from employees' pay for paid family and medical leave premiums and surcharges.   |
| 5181   | Employee Insurance Deductions Payable   |



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| <b>GL CODE</b> | <b>GENERAL LEDGER CODE DESCRIPTION</b>   |
|----------------|--|
|                | The balance in this GL code represents amounts held for purchase of employee medical insurance. The money is derived from employee payroll deductions and the state's share of health insurance premiums.  |
| 5182           | <b>EBT Authorized Benefits Payable</b><br>The balance in this GL code represents EBT benefits that have been authorized but have not yet been paid.  |
| 5183           | <b>Long-Term Support Services Deductions Payable</b><br>The balance in this GL code represents amounts deducted from employees' pay for long-term support services premiums.   |
| 5184           | <b>Tuition Benefits Payable</b><br>The balance in this GL code represents the short-term portion of amounts held for the purchase of tuition units under the advanced college tuition payment program.   |
| 5185           | <b>Net Pension Liability</b><br>The balance of this GL code represents the short-term portion of the state's proportionate share of the liability to retirees, beneficiaries, terminated employees, and current covered employees entitled to benefits provided through defined benefit pension plans. |
| 5186           | <b>Other Postemployment Benefits Liability</b><br>The balance of this GL code represents the short-term portion of the state's liability for other postemployment benefits (OPEB) provided to retirees.  |
| 5187           | <b>Industrial Insurance and Medical Aid Deductions Payable</b><br>The balance in this GL code represents amounts deducted from employees' pay for medical aid, and the employer share of the medical aid and industrial insurance.   |
| 5188           | <b>Savings Bond Deductions Payable</b><br>The balance in this GL code represents amounts held for future purchases of U.S. Government Savings Bonds. The moneys are derived from miscellaneous deductions from employees' pay.   |
| 5189           | <b>Garnishment Deductions Payable</b>  |



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| GL CODE | GENERAL LEDGER CODE DESCRIPTION  |
|---------|--|
|         | The balance in this GL code represents amounts deducted from employees' pay for garnishments and levies and held for subsequent distribution as ordered by the courts.   |
| 5190    | Unearned Revenues<br>The balance of this GL code represents amounts for which the asset recognition criteria have been met, but for which the earnings process is not complete.  |
| 5191    | Deposits Payable<br>The balance of this GL code represents amounts payable for deposits made by customers or contractors.  |
| 5193    | Liability for Unclaimed Property Refunds<br>The balance of this GL code represents the short-term portion of unclaimed property held by the state that is expected to be refunded to claimants.                                    |
| 5194    | Liability for Canceled Warrants/Checks<br>This GL code is used to record liabilities arising from the cancellation of warrants or checks.  |
| 5195    | Deferred Expenditure Recoveries<br>The balance of this GL code represents amounts for which the asset recognition criteria have been met, but for which the recognition criteria for the expenditure recoveries have not been met. |
| 5196    | Obligations under Reverse Repurchase Agreements<br>This GL code is used to record liabilities arising from reverse repurchase and similar agreements.  |
| 5197    | Obligations under Securities Lending Agreements<br>This GL code is used to record the liabilities arising from securities lending agreements that require the recording of collateral cash and securities as assets.               |
| 5198    | Loans Payable<br>This GL code is used to reflect the balances of any other outstanding short-term loans payable authorized by statute to meet current obligations.   |



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

5199 Other Liabilities

The balance of this GL code represents other current liabilities.

### 5200 - LONG-TERM OBLIGATIONS

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.

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

5212 Zero-Coupon Bonds – Accreted Interest Payable

The balance of this GL code 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 GL code 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 GL code represents the long-term percentage of the total contract price that is not paid pending final inspection or the lapse of a specified time period.

5225 Accrued Vacation Leave Payable

The balance of this GL code represents the noncurrent portion of salaries and associated payroll payments for the amount of vacation leave owed but not paid.

5226 Annuities Payable (LOT Only)

The balance of this GL code represents the long-term portion of lottery prize annuities payable.

5227 Accrued Sick Leave Payable

The balance of this GL code represents the noncurrent portion of salaries and associated payroll related payments for the estimated amount of accumulated sick leave that is probable the state will cash out.



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| <b>GL CODE</b> | <b>GENERAL LEDGER CODE DESCRIPTION</b>   |
|----------------|--|
| 5228           | <p>Accrued Compensatory Time Payable</p> <p>The balance of this GL code represents the noncurrent portion of salaries and associated payroll payments for the amount of compensatory time owed but not paid.</p>   |
| 5247           | <p>Liability for Deferred Compensation</p> <p>The balance of this GL code represents the long-term amounts payable for employee deferred compensation.</p>   |
| 5251           | <p>Due to Federal Government</p> <p>The balance of this GL code represents long-term obligations due to federal agencies.</p>  |
| 5252           | <p>Due to Other Governments</p> <p>The balance of this GL code represents long-term obligations due to counties, municipalities, school districts, other local units of government, Indian tribes and other states.</p>  |
| 5253           | <p>Due to Other Funds</p> <p>The balance of this GL code represents long-term amounts due to other funds within an agency. This GL code is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1653 and 5253 are to equal each other.</p>  |
| 5254           | <p>Due to Other Agencies</p> <p>The balance of this GL code represents long-term amounts due to other state agencies. This GL code is to be accompanied by a valid state agency code in the general ledger subsidiary. Statewide, all GL Codes 1654 and 5254 are to be in balance; therefore, every effort should be made to communicate with the other state agencies involved.</p> |
| 5258           | <p>Due to Owner Funds – OST Separately Managed Agency Investment Account</p> <p>The balance of this GL code represents amounts on deposit with the OST Separately Managed State Agency Investment Account that are due to owner funds. Statewide, all GL Codes 1218 and 5258 are to be in balance.</p>   |
| 5259           | <p>Due to Primary Government</p> <p>The balance in this GL code represents the long-term portion of the amounts due from the state's discrete component units to the primary government of the state.</p>  |



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

### 5260 - LONG-TERM BONDS PAYABLE

- 5261 General Obligation (GO) Bonds Payable  
The balance of this GL code represents the outstanding principal due on bonds maturing beyond one year that are secured by an unconditional pledge of the full faith and credit and taxing power of the state.
- 5262 Revenue Bonds Payable  
The balance of this GL code represents the outstanding principal due on bonds maturing beyond one year that are secured by specific sources of revenue and do not involve a pledge of the full faith and credit of the state.
- 5263 Limited Obligation Bonds Payable  
The balance of this GL code represents the outstanding principal on bonds due beyond one year that are payable from dedicated revenues.
- 5264 Zero-Coupon GO Bonds Payable  
The balance of this GL code represents the issue value of bonds issued with a deep bond discount and due beyond one year.
- 5267 General Revenue Bonds Payable – Internal Lending (UW Only)  
The balance of this GL code represents the outstanding principal on bonds due beyond one year that are payable from University of Washington (UW) general revenues. These amounts are due to the internal lending program for central borrowing from the business unit/department/auxiliary activity. Within the UW, GL Codes 1667, 5167, and 5267 are to equal each other.
- 5269 Other Bonds Payable  
The balance of this GL code represents the outstanding principal of bonds not classified under any of the other bond payable general ledger accounts due beyond one year.

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

- 5271 Installment-Purchase Contracts Payable  
The balance of this GL code represents the long-term portions of the present value of total future stipulated payments on installment-purchase contracts.
- 5272 Lease-to-Own Agreements Payable



## State Administrative and Accounting Manual

### GL CODE GENERAL LEDGER CODE DESCRIPTION

The balance of this GL code represents the long-term portions of the present value of total future stipulated payments on lease-to-own agreements.

5273 Certificates of Participation/Notes Payable

The balance of this GL code represents the long-term portions of the certificates of participation payable issued through the Office of the State Treasurer for qualifying asset purchases under chapter 39.94 RCW.

5274 Right-to-Use Lease Liability

The balance of this GL code represents the long-term portion of the present value of total future payments of the right to use another entity's asset, other than subscription-based information technology.

5275 Subscription Information Technology Liability

The balance of this GL code represents the long-term portion of the present value of total future payments of the right to use another entity's subscription-based information technology asset.

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

5281 Net Pension Liability

The balance of this GL code represents the state's proportionate share of the liability to retirees, beneficiaries, terminated employees and current covered employees entitled to benefits provided through defined benefit pension plans.

5282 Other Postemployment Benefits Liability

The balance of this GL code represents the long-term portion of the state's liability for other postemployment benefits (OPEB) provided to retirees.

5284 Tuition Benefits Payable

The balance in this GL code represents the long-term portion of amounts held for the purchase of tuition units under the advanced college tuition payment program.

5285 Benefits Claims Payable



## State Administrative and Accounting Manual

### GL CODE GENERAL LEDGER CODE DESCRIPTION

The balance of this GL code represents the long-term portion of the actuarial present value of the following: workers' compensation liability to pay future medical aid claims, industrial insurance claims, and similar benefits to qualifying individuals sustaining work-related injuries; family and medical leave liability to pay future family and medical leave benefits to qualifying individuals.

5286 Claims Administration Expense Payable (L&I Only)

The balance of this GL code represents the long-term portion of the actuarial estimate of the workers' compensation liability to pay future administration expenses for operating the workers' compensation plan.

5287 Pollution Remediation Obligation

The balance of this GL code represents the state's liability for remediation activities to address the current or potential detrimental effects of existing pollution.

5289 Asset Retirement Obligation

The balance of this GL code represents the legally enforceable liability associated with the retirement of a tangible capital asset.

5290 Unearned 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 the earnings process is not complete.

5291 Deposits Payable

The balance of this GL code represents long-term amounts payable for deposits made by customers or contractors.

5293 Liability for Unclaimed Property Refunds

The balance of this GL code represents the long-term portion of unclaimed property held by the state that is expected to be refunded to claimants.

5297 Fees Payable

The balance of this GL code represents the long-term portion of fees payable by the state in transactions involving bond and COP sales.

5298 Other Obligations – Capital Related





# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

The balance of this GL code represents other long-term obligations (other than bonds, leases, and COPs) that are related to the acquisition of capital assets (purchased or constructed).

5299 Other Obligations

The balance of this GL code represents long-term portions of other long-term obligations that are not related to the acquisition of capital assets.

### 5900 - OTHER CREDITS

5910 Unamortized Premiums on Bonds Sold

The balance of this GL code represents the original issue premium (OIP) on the sale of a bond that remains to be amortized over the remaining life of the bonds. This GL code is used when the OIP is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual, current financial resources basis of accounting) record OIP to GL Code 3210 Revenue Source Code 0863 "Original Issue Premium - Bonds."

5920 Unamortized Premiums on COPs Sold

The balance of this GL code represents the original issue premium (OIP) on the sale of a COP that remains to be amortized over the remaining life of the COP. This GL code is used when the OIP is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual, current financial resources basis of accounting) record OIP to GL Code 3221 Revenue Source Code 0869 "Original Issue Premium - COPs."

### 5192, 5265, 5266, 5268, 5283, 5288, 5292, 5294, 5295, and 52955296 - DEFERRED INFLOWS OF RESOURCES

Deferred inflows of resources represent acquisition of net position by the state that is applicable to a future reporting period.

5192 Unavailable Revenues – Short-term

The balance of this GL code represents the short-term portion of amounts for which the asset recognition criteria have been met, but for which the availability criteria have not been met. The use of this GL code is restricted to governmental fund-type accounts.

5265 Deferred Inflows on Pensions



## State Administrative and Accounting Manual

### GL CODE GENERAL LEDGER CODE DESCRIPTION

The balance of this GL code represents deferred inflows of resources related to pensions arising from certain changes in the net pension liability. Amounts deferred are amortized through pension expense using subobject BP "Net Pension Liability Adjustment (Proprietary Accounts Only)" or WP "Net Pension Liability Adjustment (General Long-Term Obligations Subsidiary Account Only)."

#### 5266 Deferred Inflows on COP Refundings

The balance of this GL code represents the remaining difference (credit balance) between the proceeds of the refunding (new) COP and net carrying value of the refunded (old) COP.

The deferred charge is amortized using GL code 6512 in proprietary accounts and GL code 6593 in the General Long-Term Obligations Subsidiary Account with Subobject WB "Amortization."

#### 5268 Deferred Inflows on Bond Refundings

The balance of this GL code represents the remaining difference (credit balance) between the proceeds of the refunding (new) bonds and the net carrying value of the refunded (old) bonds. The deferred charge is amortized using GL code 6512 in proprietary accounts and GL code 6593 in the General Long-Term Obligations Subsidiary Account with Subobject WB "Amortization."

#### 5283 Deferred Inflows on Hedging Derivative Instruments

The balance of this GL code represents the increase in fair value of hedging derivative instruments where the hedged items are neither assets nor liabilities reported at fair value.

#### 5288 Deferred Inflows on Irrevocable Split-Interest Agreements

The balance of this GL code represents deferred inflows of resources related to the beneficial interest and any subsequent change in value at the end of each financial reporting period.

#### 5292 Unavailable Revenues – Long-term

The balance of this GL code represents the long-term portion of amounts for which the asset recognition criteria have been met, but for which availability criteria have not been met. The use of this GL code is restricted to governmental fund-type accounts.

#### 5294 Deferred Inflows on Other Postemployment Benefits



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

The balance of this GL code represents deferred inflows of resources related to other postemployment benefits (OPEB) arising from certain changes in the net OPEB liability. Amounts deferred are amortized through OPEB expense using subobject BR "Other Postemployment Benefits Expense (Proprietary Accounts Only)" or WR "Other Postemployment Benefits Expense (General Long-Term Obligations Subsidiary Account Only)."

5295 Deferred Inflows on Right-to-Use Leases

The balance of this GL code represents deferred inflows of resources related to future lease payments for state assets leased to individuals or organizations external to the state.

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5296 Deferred Inflows on Public-Private or Public-Public Partnerships (PPP)

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The balance of this GL code represents deferred inflows of resources related to future installment payments and capital assets acquired through public-private and public-public partnership (PPP) agreements.

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## 6000 - BUDGETARY AND EXPENDITURE/EXPENSE CONTROL

### 6100 - EXPENDITURE AUTHORITY AND ESTIMATED EXPENDITURES

6110 Approved Unallotted Expenditure Authority

The balance of this GL code 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

6120 Approved Lapsing

6210 Approved Allotments

The balance of this GL code represents authorized allotments of appropriated funds for the biennium.

6215 Estimated Unallotted Expenses

The balance of this GL code represents estimated nonbudgeted expenses that are not included in the agency allotment plan. (Used only in enterprise and internal service funds.)



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

### 6300 - RESERVES

6310 Approved Reserves

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

### 6400 - OTHER ALLOTMENT CHARGES

6410 Encumbrances

This GL code is used to record encumbrance activity from July 1 to June 30 each year. GL Code 9510, "Reserved for Encumbrances" is the offsetting entry to this GL code. At the end of a biennium, this GL code is to equal zero.

### 6500 - EXPENDITURES/EXPENSES

6505 Accrued Expenditures/Expenses

This GL code is used to record expenditures/expenses for goods and/or services that meet GAAP recognition criteria of the fund type, but remain unpaid.

6510 Cash Expenditures/Expenses

This GL code is used to record all expenditures/expenses paid from July 1 to June 30. Accrued expenditures/expenses may also be recorded by unique AFRS agencies in this general ledger account.

6511 Depreciation/Amortization Expense

This GL code is used to record the amount of depreciation and amortization computed on capital assets owned by proprietary and trust fund type accounts. This GL code is to be offset by an entry to the appropriate GL Code series 2XXX, "Allowance for Depreciation" or "Allowance for Amortization – Intangible Assets." Only used with Subobject WA "Depreciation/Amortization."

6512 Amortization Expense

This GL code is used to recognize amortization of premiums and discounts on debt instruments as well as deferred outflows and inflows on debt refunding recorded in proprietary and trust funds, using Subobject WB "Amortization."

This GL code is also used to recognize amortization of deferred outflows on asset retirement obligations recorded in proprietary and trust funds, using Subobject WG "Asset Retirement Obligation Expense."



## State Administrative and Accounting Manual

| GL CODE | GENERAL LEDGER CODE DESCRIPTION   |
|---------|---|
| 6514    | <p>Capital Asset Acquisitions by Other Financing Sources</p> <p>This GL code is used to record acquisitions of capital assets through lease agreements, subscription-based IT arrangements, or certificates of participation (COPs). GL 6514 should be used only in governmental funds. In most cases, GL Code 6514 should equal GL Code 3221.</p>  |
| 6515    | <p>Bad Debts Expense</p> <p>This GL code is used to record the expense recognized in the process of valuing accounts receivable that had revenue as the offsetting entry. It indicates the portion of receivables that is estimated never to be collected.</p>  |
| 6516    | <p>Cost of Goods Sold</p> <p>This GL code is used to record the inventory cost incurred upon sale of purchased or produced merchandise held for resale. (Used only with sub-objects FA through FJ.)</p>   |
| 6525    | <p>Expense Adjustments/Eliminations (GAAP)</p> <p>This GL code is used in allotted funds when a difference occurs in GAAP and budgetary recording of an accounting event. For example, when purchasing a capital asset in an allotted enterprise fund, it is necessary to debit the appropriate capital asset account and credit cash or accounts payable. For budgetary accounting, it is also necessary to debit GL Code 6505 or 6510 and credit this GL code.</p>  |
| 6560    | <p>Estimated Accrued Expenditures/Expenses</p> <p>This GL code is used at the end of an expenditure authority period to record estimated expenditures/expenses for goods and/or services received by June 30 for which the exact amount is not known.</p>   |
| 6591    | <p>Depreciation/Amortization Expense (General Capital Assets Subsidiary Account Only)</p> <p>This GL code is used to record depreciation and amortization computed on capital assets owned by governmental fund type accounts in the General Capital Assets Subsidiary Account. GL Code 6591 is to be offset by an entry to the appropriate GL Code series 2XXX, "Allowance for Depreciation" or "Allowance for Amortization – Intangible Assets." Only used with Subobject WA "Depreciation/Amortization."</p> |
| 6592    | <p>Interest Expense (General Long-Term Obligations Subsidiary Account Only)</p>   |



## State Administrative and Accounting Manual

| GL CODE | GENERAL LEDGER CODE DESCRIPTION  |
|---------|--|
|         | <p>This GL code is used to recognize accrued interest expense on bonds recorded in the General Long-Term Obligations Subsidiary Account. Only used with Subobject PB "Interest."</p>   |
| 6593    | <p>Amortization Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This GL code is used to recognize amortization of premiums and discounts on debt or equity instruments as well as deferred outflows and inflows on debt refundings recorded in the General Long-Term Obligations Subsidiary Account. Only used with Subobject WB "Amortization."</p>  |
| 6594    | <p>Pollution Remediation Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This GL code is used to recognize pollution remediation expenses related to governmental fund type accounts in the General Long-Term Obligations Subsidiary Account. GL Code 6594 is to be offset by an entry to GL Code 5287 "Pollution Remediation Obligation." Only used with Subobject WE "Pollution Remediation (General Long-Term Obligations Subsidiary Account Only)."</p>   |
| 6595    | <p>Other Postemployment Benefits Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This GL code is used to recognize expense for postemployment benefits for employees of governmental fund type accounts in the General Long-Term Obligations Subsidiary Account. GL Code 6595 is only used with Subobject WR "Other Postemployment Benefits (General Long-Term Obligations Subsidiary Account Only)."</p>   |
| 6596    | <p>Excess Contributions for Pension Benefits (General Long-Term Subsidiary Account Only)</p> <p>This GL code is used to record the current year adjustment to the cumulative total of the state's contributions for pension benefits in excess of the annual required contributions (ARC) in the General Long-Term Obligations Subsidiary Account. GL Code 6596 is to be offset with an entry to GL Code 1960 "Net Pension Asset." Only used with Subobject WP "Net Pension Liability Adjustment (General Long-Term Obligations Subsidiary Account Only)."</p> |
| 6597    | <p>Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)</p> <p>This GL code is used to record the difference between the cost of a capital asset and its accumulated depreciation when the asset is disposed of or written off. To be used in the General Capital Assets Subsidiary Account only with Subobject WF "Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)."</p>   |



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

6598 Pension Expense (General Long-Term Obligations Subsidiary Account Only)  
This GL code is used to record the current year adjustment to the state's net pension liability in the General Long-Term Obligations Subsidiary Account. GL Code 6598 is only used with Subobject WP "Net Pension Liability Adjustment (General Long-Term Obligations Subsidiary Account Only)."

6599 Asset Retirement Obligation Expense (General Long-Term Obligations Subsidiary Account Only)  
This GL code is used to recognize asset retirement expenses related to governmental fund type accounts in the General Long-Term Obligations Subsidiary Account. GL Code 6599 is to be offset by an entry to GL Code 5289 "Asset Retirement Obligation." Only used with Subobject WG "Asset Retirement Obligation (General Long-Term Obligations Subsidiary Account Only)."

### 7000 - AFRS/TREASURY CLEARING

#### 7100 - IN-PROCESS CONTROL

7110 Receipts In-Process  
This GL code is used for all treasury funds to record all cash received and recorded by an agency, but not yet posted by the State Treasurer.

7120 Warrants In-Process/ACH (Automated Clearing House) Payments In-Process  
This GL code is used for all treasury funds to record the amount of all warrants prepared and recorded by an agency, but not yet signed and returned to the agency by the State Treasurer. This GL code is also used to record ACH payments.

7130 Warrant Cancellations In-Process  
This GL code is used for all treasury funds to record the amount of all warrant cancellations recorded by an agency, but not yet posted by the State Treasurer.

7140 Journal Vouchers In-Process  
This GL code is used for all treasury funds to record the amount of all interfund or interagency Journal Vouchers for cash transfers which have been recorded by or on behalf of an agency, but not yet posted by the State Treasurer, or posted by the State Treasurer but not yet posted by the agency. This GL code is also used to record IAPs (Inter-Agency Payments) and IFTs (Interfund Transactions) which are automated transactions.



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

### 9000 - FUND BALANCE AND NET POSITION

#### 9100 - BUDGETARY CONTROL

##### 9100 Budgetary Control Summary

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

#### 9110, 9120, and 9130 - NONSPENDABLE FUND BALANCE

##### 9110 Nonspendable Permanent Fund Principal

The balance of this GL code represents that portion of fund balance in permanent funds that is legally required to be maintained intact.

##### 9112 Nonspendable Permanent Funds – Unrealized Gain/Loss

The balance of this GL code represents temporary increases and decreases in the value of the corpus of a permanent fund due to market fluctuations.

##### 9120 Nonspendable Consumable Inventories

The balance of this GL code represents the portion of fund balance that cannot be spent because consumable inventories do not represent available spendable resources even though they are a component of fund balance. This GL code is the contra account for GL Code 1410, "Consumable Inventories."

##### 9130 Nonspendable Student Loans Receivable

The balance of this GL code represents the portion of fund balance that cannot be spent because student loans receivable do not represent available spendable resources even though they are a component of net current assets.

##### 9131 Nonspendable Receivables - Long-Term

The balance of this GL code represents the portion of fund balance that cannot be spent because net receivables long-term (GL Codes 1611, 1614, 1619, 1641, 1644, 1649, 1651, 1652, 1653, 1654, and 1659) do not represent available spendable resources even though they are a component of net current assets.





## State Administrative and Accounting Manual

| <b>GL CODE</b> | <b>GENERAL LEDGER CODE DESCRIPTION</b>  |
|----------------|---|
| 9230           | <p>Restricted for Higher Education</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for higher education purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>   |
| 9231           | <p>Restricted for Permanent Funds – Realized Investment Losses</p> <p>The balance in this GL code represents the unamortized portion of realized investment losses that resulted in or would have resulted in a negative net change in fund balance exclusive of unrealized gains and losses. These realized investment losses are tracked separately and amortized against future beneficiary distributions.</p> |
| 9232           | <p>Restricted for Education</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for K-12 education purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>  |
| 9234           | <p>Restricted for Transportation</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for transportation purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>   |
| 9235           | <p>Restricted for Bond Covenants</p> <p>The balance of this GL code represents that portion of fund balance that is restricted by bond covenants.</p>   |
| 9238           | <p>Restricted for Other Purposes</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for other purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>  |
| 9240           | <p>Restricted for Human Services</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for human services purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>   |



## State Administrative and Accounting Manual

| <b>GL CODE</b> | <b>GENERAL LEDGER CODE DESCRIPTION</b>  |
|----------------|---|
| 9242           | <p>Restricted for Wildlife and Natural Resources</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for wildlife and natural resources purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p> |
| 9244           | <p>Restricted for Local Grants and Loans</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for local grant and loan purposes by enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>   |
| 9246           | <p>Restricted for School Construction</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for school construction purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>                       |
| 9248           | <p>Restricted for State Facilities</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for state facility purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>                               |
| 9250           | <p>Restricted for Budget Stabilization</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for budget stabilization by the Article VII, section 12 of the State Constitution.</p>   |
| 9252           | <p>Restricted for Debt Service</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for debt service purposes by the parties external to the State (such as creditors).</p>  |
| 9255           | <p>Restricted for Cash and Investments with Escrow Agents and Trustees</p> <p>The balance of this GL code represents that portion of fund balance that is restricted by escrow or trust agreements.</p>   |
| 9260           | <p>Restricted for Pollution Remediation Liabilities</p>   |



## State Administrative and Accounting Manual

### GL CODE GENERAL LEDGER CODE DESCRIPTION

The balance of this GL code represents that portion of fund balance that is restricted for expenditure for pollution remediation purposes by enabling legislation, court orders, legal settlements or parties external to the State (such as grantors, contributors, and other governments).

9265 Restricted for Asset Retirement Obligations

The balance of this GL code represents that portion of fund balance that is restricted for expenditure for asset retirement purposes by enabling legislation, court orders, legal settlements or parties external to the State (such as grantors, contributors, and other governments).

9270 Restricted for Unspent Bond Proceeds

The balance of this GL code represents that portion of fund balance that is restricted for unspent bond proceeds by bond covenants.

9271 Restricted for Operations and Maintenance Reserve

The balance of this GL code represents that portion of fund balance that is restricted for operations and maintenance expenditures by bond covenants.

9272 Restricted for Repair and Replacement Reserve

The balance of this GL code represents that portion of fund balance that is restricted for repair and replacement expenditures by bond covenants.

9273 Restricted for Revenue Stabilization

The balance of this GL code represents that portion of fund balance that is restricted for revenue stabilization by bond covenants.

9274 Restricted for Unspent GARVEE Bond Proceeds

The balance of this GL code represents that portion of fund balance that is restricted for unspent GARVEE bond proceeds.

9275 Restricted for Deferred Sales Tax

The balance of this GL code represents that portion of fund balance that is restricted for deferred sales tax by debt service agreements.

9283 Restricted for Third Tier Debt Service

The balance of this GL code represents that portion of fund balance that is restricted by third tier debt service agreements.



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

9284 Restricted for Fourth Tier Debt Service  
The balance of this GL code represents that portion of fund balance that is restricted by fourth tier debt service agreements.

9285 Restricted for GARVEE Bond Debt Service  
The balance of this GL code represents that portion of fund balance that is restricted by GARVEE bond debt service agreements.

### 9310, 9320, 9330, and 9340 - COMMITTED FUND BALANCE

9310 Committed for Higher Education  
The balance of this GL code represents fund balance committed to higher education where resources are used only for the specific purposes determined by formal action of the state legislature.

9311 Committed for Education  
The balance of this GL code represents fund balance committed to K-12 education where resources are used only for the specific purposes determined by formal action of the state legislature.

9320 Committed for Transportation  
The balance of this GL code represents fund balance committed to transportation where resources are used only for the specific purposes determined by formal action of the state legislature.

9321 Committed for Other Purposes  
The balance of this GL code represents fund balances committed to other purposes where resources are used only for the specific purpose(s) determined by formal action of the state legislature.

9323 Committed for Human Services  
The balance of this GL code represents fund balance committed to human services where resources are used only for the specific purposes determined by formal action of the state legislature.

9324 Committed for Wildlife and Natural Resources



## State Administrative and Accounting Manual

### GL CODE GENERAL LEDGER CODE DESCRIPTION

The balance of this GL code represents fund balance committed to wildlife and natural resources where resources are used only for the specific purposes determined by formal action of the state legislature.

#### 9325 Committed for Local Grants and Loans

The balance of this GL code represents fund balances committed to local grants and loans where resources are used only for the specific purposes determined by formal action of state legislature.

#### 9330 Committed for State Facilities

The balance of this GL code represents fund balance committed for state facilities where resources are used only for the specific purposes determined by formal action of the state legislature.

#### 9340 Committed for Debt Service

The balance of this GL code represents fund balances committed to debt service where resources are used only for the specific purposes determined by formal action of the state legislature.

### 9370 - ASSIGNED FUND BALANCE

#### 9370 Assigned for Working Capital (OFM Only)

The balance of this GL code represents the portion of fund balance assigned by management for working capital purposes. Amounts assigned for working capital are not considered to represent available spendable resources.

#### 9372 Assigned for Other Purposes

The balance of this GL code represents management's intention to use a portion of fund balance for a specific purpose(s).

### 9390 - UNASSIGNED FUND BALANCE

#### 9390 Unassigned

The balance of this GL code represents total fund balance in the General Fund in excess of nonspendable, restricted, committed and assigned fund balances. In governmental funds other than the General Fund, it represents excess of nonspendable, restricted and committed fund balances over total fund balance (i.e., deficit).

### 9510, 9513 and 9514 - BUDGETARY RESERVES



# State Administrative and Accounting Manual

| GL CODE  | GENERAL LEDGER CODE DESCRIPTION   |
|--|---|
| 9510   | <p>Reserved for Encumbrances</p> <p>This GL code represents the portion of fund balance legally reserved during the fiscal year for encumbrances accumulated in GL Code 6410, "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 GL code represents encumbrances outstanding at June 30 of the second fiscal year of the biennium that relate to capital appropriations which are reappropriated in the new biennium.</p>  |
| 9514   | <p>Reserved for Encumbrances for Continuing Operating Expenditure Authority</p> <p>The balance of this GL code is used to record at summary level the balance of encumbrances for biennial operating expenditure authority at the end of the first year of the biennium not recorded in detail in GL Code 6410 "Encumbrances." It is offset by an entry to GL Code 9510 "Reserved for Encumbrances." At the beginning of the second fiscal year of the biennium, this GL code is reversed and encumbrances are recorded at the detail level in GL Code 6410. This GL code is not used at the end of the biennium.</p> |
| <b>9350, 9400 and 9545 - PROPRIETARY/GOVERNMENT-WIDE NET</b> |   |
| 9350   | <p>Net Investment in Capital Assets (OFM Only)</p> <p>The balance of this GL code is calculated as follows: capital assets, including restricted capital assets, net of accumulated depreciation (GL Code Series 2XXX) reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction or improvement of those assets (select GL Codes 51XX and 52XX).</p>   |
| 9400   | <p>Accumulated Earnings (Losses)</p> <p>The balance of this GL code represents accumulated earnings or losses.</p>  |
| 9410   | <p>Restricted Net Position</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 GL code at year-end are required to disclose the purpose of the reserve.</p>  |
| 9450   | <p>Unrestricted Net Position (OFM Only)</p>   |



## State Administrative and Accounting Manual

| GL CODE | GENERAL LEDGER CODE DESCRIPTION  |
|---------|--|
|         | The portion of net position that is neither restricted nor net investment in capital assets.   |
| 9545    | Restricted for Unemployment Compensation<br>The balance of this GL code represents the portion of net position restricted for future payments of unemployment compensation benefits.   |
| 9546    | Restricted for Pensions<br>The balance of this GL code represents the portion of net position restricted for future pension payments associated with defined benefit plans that are overfunded.  |
|         | <b>9550 and 9600 - NET POSITION RESTRICTED FOR PENSIONS AND OTHER TRUSTS</b>   |
| 9550    | Restricted for Pensions<br>The balance of this GL code represents the portion of net position held in trust for future payments of pension benefits.   |
| 9551    | Restricted for Deferred Compensation Participants<br>The balance of this GL code represents the portion of net position held in trust for future payments of deferred compensation to plan participants.                                 |
| 9554    | Restricted for Local Government Pooled Investments Participants<br>The balance of this GL code represents the portion of net position held in trust for future payments to participants of the Local Government Pooled Investments Fund. |
| 9584    | Restricted for Custodial<br>The balance in this GL code represents the amount held in custodial funds for which the GASB Statement No. 84 liability recognition criteria have not been met.  |
| 9601    | Restricted for Members (DRS Only)<br>The balance of this GL code represents the portion of the net position held in trust for retirement system member defined benefit account balances.   |
| 9602    | Restricted for TAP 3 Annuity (DRS Only)  |



## State Administrative and Accounting Manual

### GL CODE      GENERAL LEDGER CODE DESCRIPTION

The balance of this account represents the portion of the fund equities restricted for future retirement system annuity payments. TAP is the State Investment Board's Total Allocation Portfolio annuity.

9603      Restricted for Benefits (DRS Only)

The balance of this GL code represents the portion of the net position held in trust for future retirement system pension benefit payments.

9604      Restricted for Benefits – Medical (DRS Only)

The balance of this GL code represents the portion of the net position held in trust for future retirement system medical benefit payments in LEOFF 2, WSPRS 1, and WSPRS 2.

9607      Restricted for Higher Education Retirement Plan Supplemental Benefits (DRS only)

The balance of this GL code represents the portion of net position held in trust for future higher education retirement plan supplemental benefit payments.

9608      Restricted for Members Defined Contributions – SIB (DRS Only)

The balance of this GL code represents the portion of the net position held in trust for retirement system member defined contribution account balances invested with the State Investment Board.

9609      Restricted for Members Defined Contributions – Self-Directed (DRS Only)

The balance of this GL code represents the portion of the net position held in trust for retirement system member defined contribution account balances invested in self-directed options.

### **9700 - FUND BALANCE/NET POSITION CHANGES and CORRECTIONS**

9720      Prior Period Material Corrections (OFM Only)

The balance of this GL code represents prior period material corrections made to beginning balances in fund equity accounts approved by OFM.

9721      Fund Type Reclassification Changes (OFM Only)

The balance of this GL code represents a fund reclassification from one fund type to another fund type, approved by OFM.





# State Administrative and Accounting Manual

| <b>GL CODE</b>                                 | <b>GENERAL LEDGER CODE DESCRIPTION</b>  |
|--|---|
| 9722   | <p>Accounting Policy Changes (OFM Only)</p> <p>The balance of this GL code represents prior period adjustments resulting from a change in accounting policy, approved by OFM.</p>   |
| 9723   | <p>Capital Asset Policy Changes</p> <p>The balance of this GL code represents prior period adjustments resulting from a change in the threshold for capitalization of assets, approved by OFM.</p>  |
| <b>9800 - GENERAL CAPITAL ASSETS VALUATION</b> |   |
| 9850   | <p>Investment in General Capital Assets</p> <p>The balance of this GL code represents the net equity in general capital assets constructed or purchased with governmental fund type account monies. (Used only in the General Capital Assets Subsidiary Account.)</p> |
| <b>9900 - AFRS CLEARING</b>                    |   |
| 9910   | <p>Current Period Clearing (Subsidiary Accounts Only)</p> <p>This GL code is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this GL code should be zero.</p>  |
| 9920   | <p>Current Period Clearing (All Fund Types Except Subsidiary Accounts)</p> <p>This GL code is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this GL code should be zero.</p>   |
| 9940   | <p>Reserve Clearing (DRS Only)</p> <p>This GL code is used in AFRS as an offset to clear direct transfers between reserve accounts in pension trust funds. The balance of this GL code should be zero.</p>  |
| 9998   | <p>Beginning Balance Clearing (OFM Only)</p> <p>This GL code is used in AFRS for entries to beginning general ledger account balances. The balance of this GL code should be zero.</p>  |