



## 75.40 General Ledger Account Codes

**75.40.10**

July 1, 2010

**Sequential by code number**
**GL CODE**
**GENERAL LEDGER ACCOUNT**

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

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

## Uniform Chart of Accounts

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

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

**1200 - INVESTMENTS**

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

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

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

## Uniform Chart of Accounts

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**GL CODE                      GENERAL LEDGER ACCOUNT**


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**1340 - ALLOWANCE FOR UNCOLLECTIBLE SHORT-TERM RECEIVABLES**

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

**1350 - SHORT-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL RECEIVABLES**

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

**1380 and 1390 – OTHER SHORT-TERM RECEIVABLES**

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

**1400 – INVENTORIES**

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

**1500 - PREPAID EXPENSES**

1510	Prepaid Expenses
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## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
	<b><u>1600 - LONG-TERM RECEIVABLES</u></b>
1611	Taxes Receivable
1614	Loans Receivable
1615	Allowance for Forgivable Loans - Nonprofits
1619	Other Receivables
1620	Donations/Pledges Receivable
	<b><u>1640 - ALLOWANCE FOR UNCOLLECTIBLE LONG-TERM RECEIVABLES</u></b>
1641	Allowance for Uncollectible Taxes Receivable
1644	Allowance for Uncollectible Loans Receivable
1649	Allowance for Uncollectible Other Receivables
	<b><u>1650 - LONG-TERM INTERGOVERNMENTAL AND INTRA-GOVERNMENTAL RECEIVABLES</u></b>
1651	Due from Federal Government
1652	Due from Other Governments
1653	Due from Other Funds
1654	Due from Other Agencies
1655	Allowance for Forgivable Loans – Other Governments
1659	Due from Component Units
1667	Due from Other Funds – Internal Lending (UW Only)
	<b><u>1800 - GENERAL LONG-TERM OBLIGATIONS VALUATION ACCOUNTS</u></b>
1810	Amount Available in Debt Service Funds
1820	Amount to be Provided for Retirement of Long-Term Obligations
	<b><u>1900 - OTHER ASSETS</u></b>
1910	Unamortized Discounts on Bonds Sold
1911	Unamortized Discounts on Certificates of Participation
1920	Unamortized Bond Issue Costs
1921	Unamortized Certificates of Participation Issue Costs
1950	Investment in Joint Ventures
1960	Negative Net Pension Obligation
	<b><u>2000 - CAPITAL ASSETS</u></b>
	<b><u>2100 – NON-DEPRECIABLE CAPITAL ASSETS</u></b>
2110	Land
2120	Transportation Infrastructure – Modified Approach
2130	Art Collections, Library Reserve Collections, and Museum and Historical Collections
2140	Intangible Assets (Non-land use) with Indefinite Useful Lives

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
	<b><u>2200 – BUILDINGS</u></b>
2210	Buildings
2220	Allowance for Depreciation – Buildings
	<b><u>2300 – IMPROVEMENTS OTHER THAN BUILDINGS, LEASEHOLD IMPROVEMENTS, AND INFRASTRUCTURE</u></b>
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
	<b><u>2400 – FURNISHINGS, EQUIPMENT, COLLECTIONS, AND INTANGIBLES</u></b>
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
	<b><u>2500 – CONSTRUCTION IN PROGRESS</u></b>
2510	Construction in Progress
	<b><u>3000 – REVENUES AND OTHER FINANCING SOURCES</u></b>
	<b><u>3100 – ESTIMATED REVENUES</u></b>
3110	Approved Estimated Revenues
3198	Estimated Revenue – Original
	<b><u>3200 – ACTUAL REVENUES</u></b>
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

## Uniform Chart of Accounts

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

## Uniform Chart of Accounts

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**GL CODE                      GENERAL LEDGER ACCOUNT**


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

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

**5160 – SHORT-TERM BONDS PAYABLE**

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

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

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

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

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

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
5198	Loans Payable
5199	Other Liabilities
<b><u>5200 – LONG-TERM OBLIGATIONS</u></b>	
<b><u>5210, 5220, and 5240 – LONG-TERM PAYABLES</u></b>	
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
<b><u>5250 – LONG-TERM INTERGOVERNMENTAL AND INTRA- GOVERNMENTAL PAYABLES</u></b>	
5251	Due to Federal Government
5252	Due to Other Governments
5253	Due to Other Funds
5254	Due to Other Agencies
5259	Due to Primary Government
<b><u>5260 – LONG-TERM BONDS PAYABLE</u></b>	
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)
5268	Deferred Gain/Loss on Bond Refunding
5269	Other Bonds Payable
<b><u>5270 – LONG-TERM INSTALLMENTS AND LEASES PAYABLE</u></b>	
5271	Installment-Purchase Contracts Payable
5272	Lease-Purchase Agreements Payable
5273	Certificates of Participation/Notes Payable
<b><u>5280 and 5290 – OTHER LONG-TERM OBLIGATIONS</u></b>	
5281	Unfunded Pension Obligations
5282	Other Post Employment Benefits Obligation
5284	Tuition Benefits Payable
5285	Benefits Claims Payable (L&I Only)

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
5286	Claims Administration Expense Payable (L&I Only)
5287	Pollution Remediation Obligation
5291	Deposits Payable
5292	Deferred Revenues
5293	Liability for Unclaimed Property Refunds
5297	Fees Payable
5299	Other Obligations
	<b><u>5900 – OTHER CREDITS</u></b>
5910	Unamortized Premiums on Bonds Sold
5990	Undistributed Investment Proceeds
	<b><u>6000 – BUDGETARY AND EXPENDITURE/EXPENSE CONTROL</u></b>
	<b><u>6100 – EXPENDITURE AUTHORITY AND ESTIMATED EXPENDITURES</u></b>
6110	Approved Unallotted Expenditure Authority
6120	Approved Lapsing
	<b><u>6200 – ALLOTMENTS</u></b>
6210	Approved Allotments
6215	Estimated Unallotted Expenses
	<b><u>6300 – RESERVES</u></b>
6310	Approved Reserves
	<b><u>6400 – OTHER ALLOTMENT CHARGES</u></b>
6410	Encumbrances
	<b><u>6500 – EXPENDITURES/EXPENSES</u></b>
6505	Accrued Expenditures/Expenses
6510	Cash Expenditures/Expenses
6511	Depreciation/Amortization Expense
6512	Amortization Expense
6514	Capital Asset Acquisitions by Lease-Purchase Agreements or Certificates of Participation
6515	Bad Debts Expense
6516	Cost of Goods Sold
6525	Expense Adjustments/Eliminations (GAAP)
6560	Estimated Accrued Expenditures/Expenses
6591	Depreciation/Amortization Expense (General Capital Assets Subsidiary Account Only)

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
6592	Interest Expense (General Long-Term Obligations Subsidiary Account Only)
6593	Amortization Expense (General Long-Term Obligations Subsidiary Account Only)
6594	Pollution Remediation Expense (General Long-Term Obligations Subsidiary Account Only)
6595	Other Post Employment Benefits Expense (General Long-Term Obligations Subsidiary Account Only)
6596	Excess Contributions for Pension Benefits (General Long-Term Subsidiary Account Only)
<b><u>7000 – AFRS/TAS OPERATING ACCOUNTS</u></b>	
<b><u>7100 – IN-PROCESS CONTROL ACCOUNTS</u></b>	
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
<b><u>9000 – FUND EQUITY ACCOUNTS</u></b>	
<p>Effective July 1, 2010, Statement 54 of the Governmental Accounting Standards Board <i>Fund Balance Reporting and Governmental Fund Type Definitions</i> revises the classifications used for fund balance reporting . This subsection will be modified to reflect the provisions of Statement 54 upon completion of the close of Fiscal Year 2010.</p>	
9100	Budgetary Control Summary
9220	Prior Period Material Corrections (OFM Only)
9221	Fund Type Reclassification Changes (OFM Only)
9222	Accounting Policy Changes (OFM Only)
9223	Capital Asset Policy Change
9300	Capital Contributions
9350	Invested in Capital Assets, Net of Related Debt (OFM Only)
9400	Accumulated Earnings (Losses)
9410	Restricted Net Assets
9420	Restricted Net Assets for Fair Value Adjustments
9450	Unrestricted Net Assets (OFM Only)
9510	Reserved for Encumbrances
9513	Reserved for Encumbrances for Reappropriated Capital Appropriations
9514	Reserved for Encumbrances for Continuing Operating Expenditure Authority

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
9530	Reserved for Permanent Funds – Nonexpendable Portion
9531	Reserved for Permanent Funds – Expendable Portion
9532	Reserved for Permanent Funds – Investment Losses
9540	Reserved for Consumable Inventories
9545	Reserved for Unemployment Compensation
9550	Reserved for Retirement Systems
9551	Reserved for Deferred Compensation
9554	Reserved for Local Government Investment Pool Participants
9556	Reserved for Petty Cash
9557	Reserved for Investments
9558	Reserved for Cash and Investments with Escrow Agents and Trustees
9559	Reserved for Pollution Remediation Liabilities
9560	Reserved for Student Loans Receivable (Higher Education Agencies Only)
9570	Reserved for Receivables – Long-Term
9575	Designated for Working Capital (OFM Only)
9576	Designated for Unrealized Gains
9578	Designated for Debt Service
9580	Other Designated Fund Balance
9590	Unreserved/Undesignated Fund Balance
9601	Reserved for Members (DRS Only)
9603	Reserved for Benefits (DRS Only)
9608	Reserved for Members Defined Contributions – SIB (DRS Only)
9609	Reserved for Members Defined Contributions – Self-Directed (DRS Only)
	 <b><u>9800 – GENERAL CAPITAL ASSETS VALUATION ACCOUNT</u></b>
9850	Investment in General Capital Assets
	 <b><u>9900 – AFRS CLEARING ACCOUNTS</u></b>
9910	Current Period Clearing Account (Subsidiary Accounts Only)
9920	Current Period Clearing Account (All Fund Types Except Subsidiary Accounts)
9940	Reserve Clearing Account (DRS Only)
9998	Beginning Balance Clearing Account (OFM Only)

## Uniform Chart of Accounts

**75.40.20**

July 1, 2010

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

0001

Estimated cash receipts

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

0002

Estimated cash disbursements

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

0003

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

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

0004

Estimated encumbrances

This account is used to record estimated encumbrances.

0005

Estimated unallotted FTEs

This account is used to record estimated unallotted FTEs.

0006

Estimated accrued receipts

This account is used to record estimated accrued receipts.

0064

Estimated contract expenditures

This account is used to record estimated contract expenditures.

0110

Approved estimated FTEs

Equivalent of 2088 hours of work in a fiscal year. “Approved” indicates that OFM has reviewed and approved the allotment.

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**Uniform Chart of Accounts**

75.40.20

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

## Uniform Chart of Accounts

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

## Uniform Chart of Accounts

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

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
1150	<p>Cash with Fiscal Agents</p> <p>This account is used to record cash deposited with fiscal agents for the payment of state obligations.</p>
	<p><b><u>1200 – INVESTMENTS</u></b></p>
1205	<p>Temporary and/or Pooled Cash Investments</p> <p>This account is used to record the temporary and/or pooled investment of surplus cash balances or those investments that are readily convertible to known amounts of cash and so near their maturity when purchased that they present insignificant risk of changes in value because of changes in interest rates.</p>
1206	<p>Investments with Local Government Investment Pool</p> <p>This account is used to record the temporary investment of surplus funds with the Local Government Investment Pool. Statewide, all GL Codes 1206 and 5156 are to be in balance.</p>
1209	<p>Short-Term Portion of Long-Term Investments</p> <p>This account is used to record the portion of long-term investments that will mature within one year. This would include investments purchased in a current or prior period that are now within 12 months of maturity, except those in GL Code 1205.</p>
1210	<p>Investments</p> <p>This account is used to record the cost or par value of long-term securities or other assets held for the production of income. These are investments that do not qualify as “Temporary and/or Pooled Cash Investments” (GL Code 1205) or “Short-Term Portion of Long-Term Investments” (GL Code 1209).</p> <p>In certain circumstances in governmental funds, this amount should be reflected in “Reserved for Investments” (GL Code 9557) offset by “Unreserved/Undesignated Fund Balance” (GL Code 9590). Changes in fair value are reported in GL Code 1280. Premiums are reported in GL Code 1220 and Discounts are reported in GL Code 1230.</p>

## Uniform Chart of Accounts

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

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
1273	<p>Commingled Trust Funds Unamortized Discounts on Investments (SIB Only)</p> <p>This account is used solely in commingled trust funds to record that portion of the excess of the face value of securities over amounts paid for them that has not yet been amortized.</p>
1278	<p>Commingled Trust Funds Valuation Allowance – Investments (SIB Only)</p> <p>This account is used solely in commingled trust funds to record fair value changes in investments in workers’ compensation and pension trust funds. This account is not to be used in funds with investments accounted for on a cost basis.</p>
1280	<p>Valuation Allowance – Investments</p> <p>This account is used to record fair value changes (increases and decreases) relating to investments in accordance with GASB Statement Number 31. To reflect management decision that increases in fair value not be considered available spendable resources for budgetary purposes, OFM makes an entry at year-end to offset net increases in the valuation allowance in GL Code 9576 “Designated for Unrealized Gains.”</p>
<b><u>1300 – SHORT-TERM RECEIVABLES</u></b>	
Receivables that are due within twelve months.	
<b><u>1310 and 1320 – SHORT-TERM RECEIVABLES</u></b>	
1311	<p>Taxes Receivable</p> <p>The balance of this account represents the uncollected portion of taxes receivable, including associated interest and penalty charges.</p>
1312	<p>Accounts Receivable</p> <p>The balance of this account represents amounts owed on open accounts from private individuals or organizations for goods and services furnished by the state. Although taxes receivable are forms of accounts receivable, they are to be recorded and reported separately in either GL Code 1311 or 1328.</p>

## Uniform Chart of Accounts

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

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
1320	<p>Donations/Pledges Receivable</p> <p>The balance of this account represents the amount of private donation pledges due within one year where the eligibility requirements are met and the promise is verifiable, and the resources are measurable and probable of collection.</p>
1323	<p>Investment Trades Pending Receivable</p> <p>This account is used to record the value of the pending proceeds due at settlement date for investment sales recorded on a trade date basis.</p>
1324	<p>Salaries and Fringe Benefits Receivable</p> <p>The balance of this account represents receivables due from individuals or organizations for salaries and fringe benefits.</p>
1328	<p>Tax Liens Receivable</p> <p>The balance of this account represents legal claims against property which have been exercised because of nonpayment of delinquent taxes, interest, and penalties. Amounts accumulated in this account include delinquent taxes, interest and penalties receivable thereon, and costs of converting delinquent taxes into tax liens.</p>
	<p><b><u>1340 – ALLOWANCE FOR UNCOLLECTIBLE SHORT-TERM RECEIVABLES</u></b></p> <p>The balances of these allowance accounts are equal to the sum of the amounts estimated to be uncollectible from the current receivable accounts described above. A net receivable balance is reported on the financial statements by deducting the allowance from the receivable balance.</p>
1341	<p>Allowance for Uncollectible Taxes Receivable</p> <p>The balance of this account represents the portion of taxes receivable that is estimated will never be collected.</p>
1342	<p>Allowance for Uncollectible Accounts Receivable</p> <p>The balance of this account represents the portion of accounts receivable that is estimated will never be collected.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
1343	<p>Allowance for Uncollectible Notes Receivable</p> <p>The balance of this account represents the portion of notes receivable that is estimated will never be collected.</p>
1344	<p>Allowance for Uncollectible Loans Receivable</p> <p>The balance of this account represents the portion of loans receivable that is estimated will never be collected.</p>
1346	<p>Allowance for Uncollectible Interest Receivable on Investments</p> <p>The balance of this account represents the portion of interest receivable on investments which is estimated will never be collected.</p>
1347	<p>Allowance for Uncollectible Other Interest Receivable</p> <p>The balance of this account represents the portion of interest receivable on assets other than taxes and investments which is estimated will never be collected.</p>
1348	<p>Allowance for Uncollectible Tax Liens Receivable</p> <p>The balance of this account represents the portion of tax liens receivable that is estimated will never be collected.</p>
1349	<p>Allowance for Uncollectible Other Receivables</p> <p>The balance of this account represents the portion of other receivables which is estimated will never be collected.</p>
<b><u>1350 – SHORT-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL RECEIVABLES</u></b>	
1350	<p>Due from Other Funds – Advances</p> <p>The balance of this account represents advances due from other funds within an agency. This account is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1350 and 5150 are to equal each other.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
1351	<p>Due from Federal Government</p> <p>The balance of this account represents amounts due from federal agencies.</p>
1352	<p>Due from Other Governments</p> <p>The balance of this account represents amounts due from counties, municipalities, school districts, other local units of government, Indian tribes, and other states.</p>
1353	<p>Due from Other Funds</p> <p>The balance of this account represents amounts due from other funds within an agency. This account is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1353 and 5153 are to equal each other.</p>
1354	<p>Due from Other Agencies</p> <p>The balance of this account represents amounts due from other state agencies. This account is to be accompanied by a valid state agency code in the general ledger subsidiary. Statewide, all GL Codes 1354 and 5154 are to be in balance; therefore, every effort should be made to communicate with the other state agencies involved.</p>
1355	<p>Due from Other Funds – Pooled Cash and Investments</p> <p>The balance of this account represents amounts due from a fund within an agency into which surplus cash balances from other funds have been pooled for the purpose of making investments. Within an agency, all GL Codes 1355 and 5155 are to equal each other.</p>
1359	<p>Due from Component Units</p> <p>The balance of this account represents amount due from the state’s discrete component units, for example the state’s financing authorities.</p>
<b><u>1380 and 1390 – OTHER SHORT-TERM RECEIVABLES</u></b>	
1381	<p>L &amp; I Premium Estimated Receivables</p> <p>The balance of this account represents the current portion of the actuarial estimate of premiums due.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
1382	L & I Self-Insurance Receivables  The balance of this account represents the current portion of workers compensation amounts due from self-insured employers.
1383	Travel Advances  The balance of this account represents the amount of outstanding travel advances.
<b><u>1400 – INVENTORIES</u></b>	
1410	Consumable Inventories  The balance of this account represents the cost (or fair market value if donated) of inventories of consumable materials, supplies, and foodstuffs.
1415	Donated Inventories  The balance of this account represents the value of inventoriable <b>federally</b> donated commodities.
1420	Merchandise Inventories  The balance of this account represents the cost of goods held for resale rather than for use in operations.
1421	Warehouse Stock Adjustments (LCB Only)  The balance of this account represents the difference between standard cost (the normal cost of liquor inventory plus a loading charge for freight costs) and the actual cost of liquor inventory and freight.
1422	Unrealized Store Profits and Taxes (LCB Only)  The balance of this inventory contra account represents the difference between standard cost (the normal cost of liquor inventory plus a loading charge for freight costs) and full retail price (including all taxes except wine tax charged to GL Code 1423) of liquor inventory in the liquor outlets.

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
1423	<p>Suspense Wine Tax (LCB Only)</p> <p>The balance of this account represents amounts of wine tax applicable to wine inventories.</p>
1430	<p>Work-in-Process Inventories</p> <p>The balance of this account represents the value of items of tangible personal property that are in process of production for sale in the ordinary course of business.</p>
1440	<p>Raw Materials Inventories</p> <p>The balance of this account represents the value of items of tangible personal property that are to be currently consumed either directly or indirectly in the production of goods or services to be available for sale.</p>
1450	<p>Livestock</p> <p>The balance of this account represents the cost of livestock that are to be consumed either directly or indirectly in the production of goods or services to be available for sale (excludes educational, laboratory and research animals).</p>
<b><u>1500 – PREPAID EXPENSES</u></b>	
1510	<p>Prepaid Expenses</p> <p>The balance of this account represents the amount of disbursements made for benefits not yet received. Prepaid expenses differ from deferred charges in that prepaid expenses are spread over a shorter period of time and are regular recurring costs of operations.</p>
<b><u>1600 – LONG-TERM RECEIVABLES</u></b>	
Long-Term Receivables are those which are not due within 12 months.	
1611	<p>Taxes Receivable</p> <p>The balance of this account represents the long-term portion of taxes and tax liens receivable, including the associated interest and penalty charges.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
1614	<p>Loans Receivable</p> <p>The balance of this account represents the long-term portion of loans receivable. Loans are defined as amounts which have been loaned to individuals or organizations external to the state, including notes taken as security for such loans.</p>
1615	<p>Allowance for Forgivable Loans – Nonprofits</p> <p>The balance of this account offsets forgivable loans to nonprofit organizations.</p>
1619	<p>Other Receivables</p> <p>The balance of this account represents long-term other receivables billed or supported by other evidences of indebtedness.</p>
1620	<p>Donations/Pledges Receivable</p> <p>The balance of this account represents the long-term amount of private donation pledges not due within twelve months where the eligibility requirements are met and the promise is verifiable, and the resources are measurable and probable of collection.</p>
<p><b><u>1640 – ALLOWANCE FOR UNCOLLECTIBLE LONG-TERM RECEIVABLES</u></b></p> <p>The balances of these allowance accounts are equal to the sum of the amounts estimated to be uncollectible from the long-term receivable accounts described above. A net receivable balance is reported on the financial statements by deducting the allowance from the receivable balance.</p>	
1641	<p>Allowance for Uncollectible Taxes Receivable</p> <p>The balance of this account represents the portion of long-term taxes and tax liens receivable that is estimated will never be collected.</p>
1644	<p>Allowance for Uncollectible Loans Receivable</p> <p>The balance of this account represents the portion of long-term loans receivable that is estimated will never be collected.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
1649	<p>Allowance for Uncollectible Other Receivables</p> <p>The balance of this account represents the portion of long-term other receivables that is estimated will never be collected.</p>
	<p><b><u>1650 - LONG-TERM INTERGOVERNMENTAL AND INTRA- GOVERNMENTAL RECEIVABLES</u></b></p>
1651	<p>Due from Federal Government</p> <p>The balance of this account represents long-term amounts due from federal agencies.</p>
1652	<p>Due from Other Governments</p> <p>The balance of this account represents long-term amounts due from counties, municipalities, school districts, other local units of government, Indian tribes, and other states.</p>
1653	<p>Due from Other Funds</p> <p>The balance of this account represents long-term amounts due from other funds within an agency. This account is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1653 and 5253 are to equal each other.</p>
1654	<p>Due from Other Agencies</p> <p>The balance of this account represents long-term amounts due from other state agencies. This account is to be accompanied by a valid state agency code in the general ledger subsidiary. Statewide, all GL Codes 1654 and 5254 are to be in balance; therefore, every effort should be made to communicate with the other state agencies involved.</p>
1655	<p>Allowance for Forgivable Loans – Other Governments</p> <p>The balance in this account offsets the amount of forgivable loans to other governments.</p>
1659	<p>Due from Component Units</p> <p>The balance of this account represents amounts due from the state's discrete component units, for example the state's financing authorities.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
1667	<p>Due from Other Funds - Internal Lending (UW Only)</p> <p>The balance of this account 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.</p>
<b><u>1800 – GENERAL LONG-TERM OBLIGATIONS VALUATION ACCOUNTS</u></b>	
1810	<p>Amount Available in Debt Service Funds</p> <p>The balance of this account represents the amount of fund balance available in debt service funds for the retirement of general long-term obligations. The balance is recorded in the General Long-Term Obligations Subsidiary Account.</p>
1820	<p>Amount to be Provided for Retirement of Long-Term Obligations</p> <p>The balance of this account represents the amount to be provided from taxes or other general revenues to retire outstanding general long-term obligations. The balance is recorded in the General Long-Term Obligations Subsidiary Account.</p>
<b><u>1900 – OTHER ASSETS</u></b>	
1910	<p>Unamortized Discounts on Bonds Sold</p> <p>The balance of this account represents the original issue discount (OID) on the sale of bonds that remains to be amortized over the remaining life of the bonds. This account is used when OID in proprietary and trust funds is material. Governmental funds record OID to GL Code 3210 Revenue Source Code 0862 “Original Issue Discount.”</p>
1911	<p>Unamortized Discounts on Certificates of Participation</p> <p>The balance of this account represents the original issue discount (OID) on the sale of certificates of participation (COP) that remains to be amortized over the remaining life of the COP. This account is used when OID in proprietary and trust funds is material. Governmental funds record OID to GL Code 3210 Revenue Source Code 0856 “Original Issue Discount – Refunding Bonds.”</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
1920	<p>Unamortized Bond Issue Costs</p> <p>The balance of this account represents bond costs of issuance (COI), including underwriters' discount, that remain to be amortized over the remaining life of the bond issue. This account is used when COI in proprietary and trust funds are material. Governmental funds record COI to GL Code 6510 using the appropriate subobject.</p>
1921	<p>Unamortized Certificates of Participation Issue Costs</p> <p>The balance of this account represents Certificate of Participation (COP) costs of issuance (COI), including underwriters' discount, that remain to be amortized over the remaining life of the COP. This account is used when COI in proprietary and trust funds are material. Governmental funds record COI to GL Code 6510 using the appropriate subobject.</p>
1950	<p>Investment in Joint Ventures</p> <p>This account is used to record explicit, measurable equity interests in joint ventures.</p>
1960	<p>Negative Net Pension Obligation</p> <p>The balance of this account represents the state's cumulative contributions for pension benefits that exceed the state's annual required contribution (ARC) for the current and prior fiscal years. Because this account does not represent available spendable resources, it is only to be used to facilitate full accrual basis financial reporting.</p>

**2000 – CAPITAL ASSETS**

Capital assets are assets that have initial useful lives extending beyond one year and meet the state's capitalization policy. Capital assets of the state include land, infrastructure, improvements to land, buildings, leasehold improvements, vehicles, furnishings, equipment, collections, and all other tangible and intangible assets that are used in state operations.

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

- Non-Depreciable Capital Assets
- Depreciable Capital Assets

GL CODE	GENERAL LEDGER ACCOUNT
<b><u>2100 – NON-DEPRECIABLE CAPITAL ASSETS</u></b>	
2110	<p>Land</p> <p>The balance of this account represents the original cost, or estimated value at time of donation, of land owned by the state. 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.</p>
2120	<p>Transportation Infrastructure – Modified Approach</p> <p>The balance of this account represents the cost of the state highway system operated by the Department of Transportation. These assets normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets, and include roads, bridges, tunnels, and drainage systems related to roads. Infrastructure included in this category use the modified approach to depreciation. (Depreciable transportation infrastructure and all other infrastructure assets are categorized under “Infrastructure” GL Code 2370).</p>
2130	<p>Art Collections, Library Reserve Collections, and Museum and Historical Collections</p> <p>The balance of this account represents the cost of individual works of art or a group of original art works, documents and books with historical or 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.</p>
2140	<p>Intangible Assets (Non-land use) with Indefinite Useful Lives</p> <p>The balance of this account represents the cost of purchased or constructed intangible assets for which there are no factors that limit the useful life of the asset. Refer to GL Code 2470 "Intangible Assets with Definite Useful Lives."</p>

## Uniform Chart of Accounts

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

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
2370	<p>Infrastructure</p> <p>The balance of this account represents the cost of <u>depreciable</u> long-lived capital assets that normally are stationary in nature and preserved for a significantly greater number of years than most capital assets. Examples include roads, bridges, sidewalks, lighting systems, 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 account represents accumulated credits made to reflect the expiration of the estimated service life of infrastructure.</p>
<b><u>2400 – FURNISHINGS, EQUIPMENT, COLLECTIONS, AND INTANGIBLES</u></b>	
2410	<p>Furnishings and Equipment</p> <p>The balance of this account 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 account represents accumulated credits made to reflect the expiration of the estimated service life of assets capitalized as furnishings and equipment.</p>
2430	<p>Library Resources</p> <p>The balance of this account represents the cost of items that are loaned out, such as books, periodicals, and microfilm, that become unusable or dated and require replacement. These are items whose useful lives are diminished by display, educational or research applications, or use. This does not include certain library reserve collections with historical or literary significance where specific criteria have been met and whose useful lives are not diminished over time. Refer to Subsection 30.20.22.a.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
2440	<p>Allowance for Depreciation – Library Resources</p> <p>The balance of this account represents accumulated credits made to reflect the expiration of the estimated service life of library resources.</p>
2450	<p>Art Collections, Library Reserve Collections, and Museum and Historical Collections</p> <p>The balance of this account represents the cost of individual works of art or a group of items of original art work, documents and books with historical or literary significance, and artifacts whose useful lives diminish over time by display or educational or research applications. This would include items subject to deterioration due to weather.</p> <p>This does not include certain art collections, library reserve collections, or museum and historical collections where specific criteria have been met and whose useful lives are not diminished over time. Refer to Subsection 30.20.22.a.</p>
2460	<p>Allowance for Depreciation – Art Collections, Library Reserve Collections, and Museum and Historical Collections</p> <p>The balance of this account represents accumulated credits made to reflect the expiration of the estimated service life of art collections, library reserve collections, and museum and historical collections.</p>
2470	<p>Intangible Assets with Definite Useful Lives</p> <p>The balance of this account represents the costs of purchased or internally developed intangible assets for which there are factors that limit the useful life of the asset. Factors that could limit the useful life of an intangible asset include legal, contractual, regulatory, technological, or impairment of use. Examples include software, patents, trademarks and copyrights. Refer to GL Code 2140 "Intangible Assets (non-land use) with Indefinite Useful Lives."</p>
2480	<p>Allowance for Amortization – Intangible Assets</p> <p>The balance of this account represents accumulated credits made to reflect the expiration of the estimated service life of intangible assets.</p>

**GL CODE            GENERAL LEDGER ACCOUNT**

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**2500 - CONSTRUCTION IN PROGRESS**

2510            Construction in Progress

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

**3000 - REVENUES AND OTHER FINANCING SOURCES**

**3100 - ESTIMATED REVENUES**

3110            Approved Estimated Revenues

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

3198            Estimated Revenue – Original

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

**3200 - ACTUAL REVENUES**

3205            Accrued Revenues

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

3210            Cash Revenues

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

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
3213	<p>Gains and Losses on Sales of Capital Assets</p> <p>This account is used to record differences between the net book value of capital assets and the actual compensation received in disposing of the assets. Revenue source code 0418 "Gains and Losses on Sales of Capital Assets" is to be used with this account. (Used only in enterprise, internal service, and pension trust funds.)</p>
3215	<p>Immaterial Adjustments to Prior Periods</p> <p>This account is used to record adjustments to beginning fund equity accounts that are less than the materiality criteria for the particular "GAAP Roll-Up Fund." The account is also used to record the liquidation of over-estimated accrued expenditures. Revenue source code 0485 "Immaterial Prior Period Adjustments," or revenue source code 0486 "Recoveries of Prior Expenditure Authority Expenditures," is to be used with this account, respectively.</p>
3220	<p>Noncash Revenues</p> <p>This account is used to record all noncash revenues (e.g., amortization of premiums and/or discounts on investments; changes in the fair value of investments). This code is not to be used for revenue that will be received in cash in a future period.</p>
3221	<p>Other Financing Sources</p> <p>This account is used to record all other financing sources, such as acquisitions of capital assets through lease-purchase agreements or certificates of participation (COPs). Generally, an offsetting entry to GL Code 6514 is to be made. This code is used only in governmental funds. In most cases, GL Code 3221 should equal GL Code 6514.</p>
3225	<p>Revenue Adjustments/Eliminations (GAAP)</p> <p>This account is used in allotted funds when a difference occurs in GAAP and budgetary recording of an accounting event. For example, when recording the sale of a capital asset in an allotted enterprise fund, it is necessary to debit cash and accumulated depreciation and credit the capital asset, then debit or credit, as appropriate, GL Code 3213. For budgetary reporting, it is also necessary to debit this account and credit GL Code 3210 for the cash received.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
3260	<p>Estimated Accrued Revenues</p> <p>This account is used at the end of the biennium to record accrued revenues when GAAP revenue criteria pertaining to the fund type is met but the exact amount is not known.</p>
<b><u>4300 - CASH IN CUSTODY OF STATE TREASURER</u></b>	
4310	<p>Current Treasury Cash Activity (OST Only)</p> <p>This account is used to record all treasury cash activity within a biennium that has been recorded by the State Treasurer. The in-process control accounts (GL Code series 7XXX) are to be used for cash activity that has occurred as of June 30, but has not been recorded by the State Treasurer.</p>
4315	<p>Warrants Outstanding (OST Only)</p> <p>This account is used to record warrants issued by agencies that have not been redeemed by the State Treasurer, canceled by the agency, or canceled by the Statute of Limitations.</p>
4320	<p>Beginning Treasury Cash Balance Adminstrating Agency (OFM Only)</p> <p>This is a system generated account that represents the prior biennium's June 30 ending treasury cash balance for a fund as presented in the state's <i>Comprehensive Annual Financial Report</i>.</p>
4325	<p>Beginning Treasury Cash Balance - Agency</p> <p>This is a system-generated account that represents the portion of the prior biennium's June 30 ending treasury cash balance for an account that pertains to a particular reporting state agency. The balance of this account is included in GL Code 4320, "Beginning Treasury Cash Balance," on the administering agency's general ledger. A system generated offsetting credit to GL Code 4325 is also provided on the administering agency's general ledger to avoid overstating beginning cash in the fund. Therefore, at the fund level all amounts in GL Code 4325 are to net out to a zero balance. All corrections to GL Code 4325 are to be made by the fund's administering agency to adjust the cash balances of both the administering <b>and/or</b> other agencies. GL Code 4325 does not apply to local cash in agency funds outside the State Treasury.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
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**5000 – LIABILITIES****5100 - SHORT-TERM LIABILITIES**

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

**5110 - SHORT-TERM PAYABLES**

5111	Accounts Payable
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The balance of this account represents the amounts owing on open accounts for goods and services received by June 30.

5112	Interest Payable
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The balance of this account represents the amount of interest owed on accounts and contracts payable.

5113	Claims and Judgments Payable
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The balance of this account represents actual or estimated amounts owed as the result of court decisions or administrative actions.

5114	Annuities Payable (LOT Only)
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The balance of this account represents the short-term portion of lottery prize annuities payable.

5115	Contracts Payable
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The balance of this account represents the amount of obligations for contracts outstanding and payable.

5116	Retained Percentages Payable
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The balance of this account represents the percentage of the total contract price that is not paid pending final inspection or the lapse of a specified time period.

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
5117	<p>Construction Contracts Payable</p> <p>The balance of this account represents amounts due on contracts for the construction of buildings and other improvements.</p>
5118	<p>Benefits Claims Payable (L&amp;I Only)</p> <p>The balance of this account represents the current portion of the actuarial present value of the workers' compensation liability to pay future industrial insurance claims and similar benefits to qualifying individuals sustaining work-related injuries.</p>
5119	<p>Employee Insurance Benefits Payable</p> <p>The balance of this account represents the actuarial value of employee insurance claims payable by the Health Care Authority.</p>
<b><u>5120, 5130, and 5140 - SHORT-TERM ACCRUED LIABILITIES</u></b>	
5121	<p>Matured Bonds Payable</p> <p>The balance of this account represents amounts of unpaid bonds that have reached or passed maturity date.</p>
5122	<p>Matured Interest Payable</p> <p>The balance of this account represents amounts of payable but unpaid interest on bonds.</p>
5123	<p>Investment Trades Pending Payable</p> <p>This account is used to record the amount due for investment acquisitions between trade date and settlement date.</p>
5124	<p>Accrued Salaries and Fringe Benefits Payable</p> <p>The balance of this account represents salaries and fringe benefits earned but not paid.</p>
5125	<p>Accrued Vacation Leave Payable</p> <p>The balance of this account represents salaries and associated payroll related payments for the amount of vacation leave owed but not paid.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
5126	<p>Accrued Prizes Payable (LOT Only)</p> <p>The balance of this account represents amounts of potential lottery prizes payable for all outstanding tickets distributed.</p>
5127	<p>Accrued Sick Leave Payable</p> <p>The balance of this account represents salaries and associated payroll related payments for the estimated amount of accumulated sick leave that is probable the state will cash out.</p>
5128	<p>Accrued Compensatory Time Payable</p> <p>The balance of this account represents salaries and associated payroll related payments for the amount of compensatory time owed but not paid.</p>
5130	<p>Due to Fiscal Agents</p> <p>The balance of this account represents amounts due to fiscal agents.</p>
5140	<p>Due to Terminated Employees</p> <p>The balance of this account represents amounts due to members of a public employee's retirement system who have resigned, or who have been terminated for reasons other than death, prior to retirement.</p>
5145	<p>Due to Deceased Employees' Estates</p> <p>The balance of this account represents amounts due to estates of deceased employees.</p>
5148	<p>L &amp; I Retrospective Program Estimated Premium Refund Payables</p> <p>The balance of this account represents the current portion of the actuarial estimate of premiums due back to employers participating in the program.</p>
5149	<p>L &amp; I Claims Administration Expense Payable</p> <p>The balance of this account represents the current portion of the actuarial estimate of the workers' compensation liability to pay future administration expenses for operating the workers' compensation plan.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
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**5150 - SHORT-TERM INTERGOVERNMENTAL AND  
INTRAGOVERNMENTAL PAYABLES**

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

5151	Due to Federal Government
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The balance of this account represents obligations due to federal agencies.

5152	Due to Other Governments
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The balance of this account represents obligations due to counties, municipalities, school districts, other local units of governments, Indian tribes, and other states.

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

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

5155	Due to Other Funds - Pooled Cash and Investments
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The balance of this account represents amounts due to other funds within an agency that pooled their surplus cash balances into a single fund for the purpose of making investments. Within an agency, all GL Codes 1355 and 5155 are to equal each other.

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
5156	<p>Due to Owner Funds - Local Government Investment Pool (OST Only)</p> <p>The balance of this account represents amounts on deposit with the Local Government Investment Pool that are due to owner funds. Statewide all GL Codes 1206 and 5156 are to be in balance.</p>
5157	<p>Due to Owner Funds - Commingled Trust Funds Investment Income (SIB Only)</p> <p>The balance of this account represents cash and noncash investment income recorded in commingled trust funds that are due to owner funds.</p>
5158	<p>Due to Department of Revenue - Taxes</p> <p>The balance of this account represents taxes collected but <b>not</b> reported to the Department of Revenue. This account is to be used in lieu of GL Code 5154 and is <b>not</b> to be accompanied by an entry in the general ledger subsidiary.</p>
5159	<p>Due to Primary Government</p> <p>The balance of this account represents amounts due from the state's discrete component units to the primary government of the state.</p>
	<b><u>5160 - SHORT-TERM BONDS PAYABLE</u></b>
5161	<p>General Obligation Bonds Payable</p> <p>The balance of this account represents the principal portion of bonds maturing within one year that are secured by an unconditional pledge of the full faith and credit and taxing power of the state.</p>
5162	<p>Revenue Bonds Payable</p> <p>The balance of this account represents the principal portion of bonds maturing within one year that are secured by specific sources of revenue and do not involve a pledge of the full faith and credit of the state.</p>
5163	<p>Limited Obligation Bonds Payable</p> <p>The balance of this account represents the principal portion of bonds maturing within one year and payable from dedicated revenues.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
5164	<p>Zero-Coupon Bonds Payable</p> <p>The balance of this account represents the issue value plus the accreted interest on bonds maturing within one year.</p>
5167	<p>General Revenue Bonds Payable - Internal Lending (UW Only)</p> <p>The balance of this account represents the outstanding principal on bonds maturing with one year that are payable from University of Washington (UW) general revenues. These amounts are due to the internal lending program for central borrowing from the business unit/department/auxiliary activity. Within the UW, GL Codes 1667, 5167, and 5267 are to equal each other.</p>
5169	<p>Other Bonds Payable</p> <p>The balance of this account represents the principal portion of bonds maturing within one year and not classifiable under any of the other bond payable general ledger accounts.</p>
<b><u>5170 - SHORT-TERM INSTALLMENTS AND LEASES PAYABLE</u></b>	
5171	<p>Installment-Purchase Contracts Payable</p> <p>The balance of this account represents the current portions of the present value of total future stipulated payments on installment-purchase contracts.</p>
5172	<p>Lease-Purchase Agreements Payable</p> <p>The balance of this account represents the current portions of the present value of total future stipulated payments on lease-purchase agreements.</p>
5173	<p>Certificates of Participation/Notes Payable</p> <p>The balance of this account represents the portion of the certificates of participation payable issued through the Office of State Treasurer for qualifying asset purchases under 39.94 RCW that are maturing within one year.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
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**5180 and 5190 - OTHER SHORT-TERM LIABILITIES**

5181	<p>Employee Insurance Deductions Payable</p> <p>The balance in this account represents amounts held for purchase of employee medical insurance. The money is derived from employee payroll deductions.</p>
5182	<p>EBT Authorized Benefits Payable</p> <p>The balance in this account represents EBT benefits that have been authorized but have not yet been paid.</p>
5183	<p>Liability for Expunged EBT Benefits</p> <p>The balance in this account represents liabilities arising from the expungement of EBT benefits.</p>
5184	<p>Tuition Benefits Payable</p> <p>The balance in this account represents the short-term portion of amounts held for the purchase of tuition units under the advanced college tuition payment program.</p>
5187	<p>Industrial Insurance and Medical Aid Deductions Payable</p> <p>The balance in this account represents amounts deducted from employees' pay for medical aid, and the employer share of the medical aid and industrial insurance.</p>
5188	<p>Savings Bond Deductions Payable</p> <p>The balance in this account represents amounts held for future purchases of U.S. Government Savings Bonds. The moneys are derived from miscellaneous deductions from employees' pay.</p>
5189	<p>Garnishment Deductions Payable</p> <p>The balance in this account represents amounts deducted from employees' pay for garnishments and levies and held for subsequent distribution as ordered by the courts</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
5191	<p>Deposits Payable</p> <p>The balance of this account represents amounts payable for deposits made by customers or contractors.</p>
5192	<p>Deferred Revenues</p> <p>The balance of this account represents the short-term portion of amounts for which the asset recognition criteria have been met, but for which the revenue recognition criteria have not been met.</p>
5193	<p>Liability for Unclaimed Property Refunds</p> <p>The balance of this account represents the short-term portion of unclaimed property held by the state that is expected to be refunded to claimants.</p>
5194	<p>Liability for Canceled Warrants/Checks</p> <p>This account is used to record liabilities arising from the cancellation of warrants or checks.</p>
5195	<p>Deferred Expenditure Recoveries</p> <p>The balance of this account represents amounts for which the asset recognition criteria have been met, but for which the recognition criteria for the expenditure recoveries have not been met.</p>
5196	<p>Obligations under Reverse Repurchase Agreements</p> <p>This account is used to record liabilities arising from reverse repurchase and similar agreements.</p>
5197	<p>Obligations under Securities Lending Agreements</p> <p>This account is used to record the liabilities arising from securities lending agreements that require the recording of collateral cash and securities as assets.</p>
5198	<p>Loans Payable</p> <p>This account is used to reflect the balances of any other outstanding short-term loans payable authorized by statute to meet current obligations.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
5199	<p>Other Liabilities</p> <p>The balance of this account represents other current liabilities.</p>
	<p><b><u>5200 - LONG-TERM OBLIGATIONS</u></b></p> <p>Long-Term Obligations generally are those that are not expected to be paid within the next twelve months. Long-term obligations resulting from activities in proprietary and fiduciary funds are accounted for in the funds themselves. Long-term obligations in governmental funds, that are not intended to be paid from expendable available financial resources, are generally accounted for in the General Long-Term Obligations Subsidiary Account.</p>
	<p><b><u>5210, 5220, and 5240 - LONG-TERM PAYABLES</u></b></p>
5212	<p>Zero-Coupon Bonds – Accreted Interest Payable</p> <p>The balance of this account represents the amount of interest accreted but not due within the next year on zero-coupon bonds payable.</p>
5213	<p>Claims and Judgments Payable</p> <p>The balance of this account represents the long-term actual or estimated amounts owed as the result of court decisions or administrative actions.</p>
5216	<p>Retained Percentages Payable</p> <p>The balance of this account represents the long-term percentage of the total contract price that is not paid pending final inspection or the lapse of a specified time period.</p>
5225	<p>Accrued Vacation Leave Payable</p> <p>The balance of this account represents the noncurrent portion of salaries and associated payroll payments for the amount of vacation leave owed but not paid.</p>
5226	<p>Annuities Payable (LOT Only)</p> <p>The balance of this account represents the long-term portion of lottery prize annuities payable.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
5227	<p>Accrued Sick Leave Payable</p> <p>The balance of this account represents the noncurrent portion of salaries and associated payroll related payments for the estimated amount of accumulated sick leave that is probable the state will cash out.</p>
5228	<p>Accrued Compensatory Time Payable</p> <p>The balance of this account represents the noncurrent portion of salaries and associated payroll payments for the amount of compensatory time owed but not paid.</p>
5247	<p>Liability for Deferred Compensation</p> <p>The balance of this account represents the long-term amounts payable for employee deferred compensation.</p>
<b><u>5250 - LONG-TERM INTERGOVERNMENTAL AND INTRA- GOVERNMENTAL PAYABLES</u></b>	
5251	<p>Due to Federal Government</p> <p>The balance of this account represents long-term obligations due to federal agencies.</p>
5252	<p>Due to Other Governments</p> <p>The balance of this account represents long-term obligations due to counties, municipalities, school districts, other local units of government, Indian tribes and other states.</p>
5253	<p>Due to Other Funds</p> <p>The balance of this account represents long-term amounts due to other funds within an agency. This account is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1653 and 5253 are to equal each other.</p>
5254	<p>Due to Other Agencies</p> <p>The balance of this account represents long-term amounts due to other state agencies. This account is to be accompanied by a valid state agency code in the general ledger subsidiary. Statewide, all GL Codes 1654 and 5254 are to be in balance; therefore, every effort should be made to communicate with the other state agencies involved.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
5259	<p>Due to Primary Government</p> <p>The balance in this account represents the long-term portion of the amounts due from the state's discrete component units to the primary government of the state.</p>
<b><u>5260 - LONG-TERM BONDS PAYABLE</u></b>	
5261	<p>General Obligation Bonds Payable</p> <p>The balance of this account represents the outstanding principal due on bonds maturing beyond one year that are secured by an unconditional pledge of the full faith and credit and taxing power of the state.</p>
5262	<p>Revenue Bonds Payable</p> <p>The balance of this account represents the outstanding principal due on bonds maturing beyond one year that are secured by specific sources of revenue and do not involve a pledge of the full faith and credit of the state.</p>
5263	<p>Limited Obligation Bonds Payable</p> <p>The balance of this account represents the outstanding principal on bonds due beyond one year that are payable from dedicated revenues.</p>
5264	<p>Zero-Coupon Bonds Payable</p> <p>The balance of this account represents the issue value of bonds issued with a deep bond discount and due beyond one year.</p>
5267	<p>General Revenue Bonds Payable - Internal Lending (UW Only)</p> <p>The balance of this account represents the outstanding principal on bonds due beyond one year that are payable from University of Washington (UW) general revenues. These amounts are due to the internal lending program for central borrowing from the business unit/department/auxiliary activity. Within the UW, GL Codes 1667, 5167, and 5267 are to equal each other.</p>
5268	<p>Deferred Gain/Loss on Bond Refunding</p> <p>The balance of this account represents the gain/loss on proprietary and trust debt refunding that remains to be amortized.</p>

GL CODE	GENERAL LEDGER ACCOUNT
5269	<p>Other Bonds Payable</p> <p>The balance of this account represents the outstanding principal of bonds not classified under any of the other bond payable general ledger accounts due beyond one year.</p>
<b><u>5270 - LONG-TERM INSTALLMENTS AND LEASES PAYABLE</u></b>	
5271	<p>Installment-Purchase Contracts Payable</p> <p>The balance of this account represents the long-term portions of the present value of total future stipulated payments on installment-purchase contracts.</p>
5272	<p>Lease-Purchase Agreements Payable</p> <p>The balance of this account represents the long-term portions of the present value of total future stipulated payments on lease-purchase agreements.</p>
5273	<p>Certificates of Participation/Notes Payable</p> <p>The balance of this account represents the long-term portions of the certificates of participation payable issued through the Office of the State Treasurer for qualifying asset purchases under chapter 39.94 RCW.</p>
<b><u>5280 and 5290 - OTHER LONG-TERM OBLIGATIONS</u></b>	
5281	<p>Unfunded Pension Obligations</p> <p>The balance of this account represents the unfunded benefits attributable to retirees, beneficiaries, terminated employees and current covered employees entitled to benefits, as a result of their credited services to date. To the extent that such an amount has not been funded with expendable available financial resources, such unfunded amount is to be reported.</p>
5282	<p>Other Post Employment Benefits Obligation</p> <p>The balance of this account represents the difference (since the effective date of GASB Statement No. 45) between the annual actuarially determined OPEB cost and the state's contribution to the plan.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
5284	<p>Tuition Benefits Payable</p> <p>The balance in this account represents the long-term portion of amounts held for the purchase of tuition units under the advanced college tuition payment program.</p>
5285	<p>Benefits Claims Payable (L&amp;I Only)</p> <p>The balance of this account represents the long-term portion of the actuarial present value of the workers' compensation liability to pay future medical aid claims, industrial insurance claims, and similar benefits to qualifying individuals sustaining work-related injuries.</p>
5286	<p>Claims Administration Expense Payable (L&amp;I Only)</p> <p>The balance of this account represents the long-term portion of the actuarial estimate of the workers' compensation liability to pay future administration expenses for operating the workers' compensation plan.</p>
5287	<p>Pollution Remediation Obligation</p> <p>The balance of this account represents the state's liability for remediation activities to address the current or potential detrimental effects of existing pollution.</p>
5291	<p>Deposits Payable</p> <p>The balance of this account represents long-term amounts payable for deposits made by customers or contractors.</p>
5292	<p>Deferred Revenues</p> <p>The balance of this account represents the long-term portion of amounts for which the asset recognition criteria have been met, but for which revenue recognition criteria have not been met.</p>
5293	<p>Liability for Unclaimed Property Refunds</p> <p>The balance of this account represents the long-term portion of unclaimed property held by the state that is expected to be refunded to claimants.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
5297	<p>Fees Payable</p> <p>The balance of this account represents the long-term portion of fees payable by the state in transactions involving bond and COP sales.</p>
5299	<p>Other Obligations</p> <p>The balance of this account represents long-term portions of other long-term obligations.</p>
<b><u>5900 - OTHER CREDITS</u></b>	
5910	<p>Unamortized Premiums on Bonds Sold</p> <p>The balance of this account represents the original issue premium (OIP) on the sale of bonds that remains to be amortized over the remaining life of the bonds. This account is used when the OIP in proprietary and trust funds is material. Governmental funds record OIP to GL Code 3210 Revenue Source Code 0863 "Premium/Discount."</p>
5990	<p>Undistributed Investment Proceeds</p> <p>The balance of this account represents the proceeds of investment sales that have not been distributed to the investment principal and interest income accounts.</p>
<b><u>6000 - BUDGETARY AND EXPENDITURE/EXPENSE CONTROL</u></b>	
<b><u>6100 - EXPENDITURE AUTHORITY AND ESTIMATED EXPENDITURES</u></b>	
6110	<p>Approved Unallotted Expenditure Authority</p> <p>The balance of this account represents the unallotted portion of legislative appropriations or the estimate of nonappropriated expenditures/expenses not intended to be spent during the fiscal period.</p>
<b><u>6200 - ALLOTMENTS</u></b>	
6210	<p>Approved Allotments</p> <p>The balance of this account represents authorized allotments of appropriated funds for the biennium.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
6215	<p>Estimated Unallotted Expenses</p> <p>The balance of this account represents estimated nonbudgeted expenses that are not included in the agency allotment plan. (Used only in enterprise and internal service funds.)</p>
	<b><u>6300 – RESERVES</u></b>
6310	<p>Approved Reserves</p> <p>The balance of this account represents amounts transferred from allotted status to reserve status for legislative appropriations.</p>
	<b><u>6400 - OTHER ALLOTMENT CHARGES</u></b>
6410	<p>Encumbrances</p> <p>This account is used to record encumbrance activity from July 1 to June 30 each year. GL Code 9510, "Reserved for Encumbrances" is the offsetting entry to this account. At the end of a biennium, this account is to equal zero.</p>
	<b><u>6500 - EXPENDITURES/EXPENSES</u></b>
6505	<p>Accrued Expenditures/Expenses</p> <p>This account is used to record expenditures/expenses for goods and/or services that meet GAAP recognition criteria of the fund type, but remain unpaid.</p>
6510	<p>Cash Expenditures/Expenses</p> <p>This account is used to record all expenditures/expenses paid from July 1 to June 30. Accrued expenditures/expenses may also be recorded by unique AFRS agencies in this general ledger account.</p>
6511	<p>Depreciation/Amortization Expense</p> <p>This account is used to record the amount of depreciation and amortization computed on capital assets owned by proprietary and trust fund type accounts. This account is to be offset by an entry to the appropriate GL Code series 2XXX, "Allowance for Depreciation" or "Allowance for Amortization – Intangible Assets."</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
6512	<p>Amortization Expense</p> <p>This account is used to record the amortization of premiums and/or discounts on bonds payable or other debt instruments of the state. It is also used to record the amortization of the deferred gain/loss on bond refundings. (Used only in proprietary and trust funds.)</p>
6514	<p>Capital Asset Acquisitions by Lease - Purchase Agreements or Certificates of Participation</p> <p>This account is used to record acquisitions of capital assets through lease-purchase agreements or certificates of participation (COPs). GL 6514 should be used only in governmental funds. In most cases, GL Code 6514 should equal GL Code 3221.</p>
6515	<p>Bad Debts Expense</p> <p>This account is used to record the expense recognized in the process of valuing accounts receivable that had revenue as the offsetting entry. It indicates the portion of receivables that is estimated never to be collected. (Used only in proprietary and trust funds.)</p>
6516	<p>Cost of Goods Sold</p> <p>This account is used to record the inventory cost incurred upon sale of purchased or produced merchandise held for resale. (Used only with nonbudgeted sub-objects FA through FJ.)</p>
6525	<p>Expense Adjustments/Eliminations (GAAP)</p> <p>This account is used in allotted funds when a difference occurs in GAAP and budgetary recording of an accounting event. For example, when purchasing a capital asset in an allotted enterprise fund, it is necessary to debit the appropriate capital asset account and credit cash or accounts payable. For budgetary accounting, it is also necessary to debit GL Code 6505 or 6510 and credit this account.</p>
6560	<p>Estimated Accrued Expenditures/Expenses</p> <p>This account is used at the end of an expenditure authority period to record estimated expenditures/expenses for goods and/or services received by June 30 for which the exact amount is not known.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
6591	<p>Depreciation/Amortization Expense (General Capital Assets Subsidiary Account Only)</p> <p>This account is used to record depreciation and amortization computed on capital assets owned by governmental fund type accounts. GL Code 6591 is to be offset by an entry to the appropriate GL Code series 2XXX, "Allowance for Depreciation" or "Allowance for Amortization – Intangible Assets."</p>
6592	<p>Interest Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This account is used to recognize accrued interest expense on bonds recorded in the General Long-Term Obligations Subsidiary Account.</p>
6593	<p>Amortization Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This account is used to recognize accrued amortization expenses on bond discount and bond issuance costs recorded in the General Long-Term Obligations Subsidiary Account.</p>
6594	<p>Pollution Remediation Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This account is used to recognize pollution remediation expenses related to governmental fund type accounts. GL Code 6594 is to be offset by an entry to GL Code 5287 "Pollution Remediation Obligation."</p>
6595	<p>Other Post Employment Benefits Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This account is used to recognize expense for post employment benefits for employees of governmental fund type accounts. GL Code 6595 is to be offset with an entry to GL Code 5282 "Other Post Employment Benefits Obligation."</p>
6596	<p>Excess Contributions for Pension Benefits (General Long-Term Obligations Subsidiary Account Only)</p> <p>This account is used to record the current year adjustment to the cumulative total of the state's contributions for pension benefits in excess of the annual required contributions (ARC). GL Code 6596 is to be offset with an entry to GL Code 1960 "Negative Net Pension Obligation."</p>

**GL CODE            GENERAL LEDGER ACCOUNT**

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**7000 - AFRS/TAS OPERATING ACCOUNTS**

**7100 - IN-PROCESS CONTROL ACCOUNTS**

7110            Receipts In-Process

This account is used for all treasury funds to record all cash received and recorded by an agency, but not yet posted by the State Treasurer.

7120            Warrants In-Process/ACH (Automated Clearing House) Payments In-Process

This account is used for all treasury funds to record the amount of all warrants prepared and recorded by an agency, but not yet signed and returned to the agency by the State Treasurer. This GL code is also used to record ACH payments.

7130            Warrant Cancellations In-Process

This account 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 account 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.

**9000 - FUND EQUITY ACCOUNTS**

Effective July 1, 2010, Statement 54 of the Governmental Accounting Standards Board *Fund Balance Reporting and Governmental Fund Type Definitions* revises the classifications used for fund balance reporting . Fund equity accounts will be modified to reflect the provisions of Statement 54 upon completion of the close of Fiscal Year 2010.

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
9100	<p>Budgetary Control Summary</p> <p>The balance of this account represents offsetting differences for budgetary account entries. This account is the contra-account for GL Code 3100 series, "Estimated Revenues," GL Code 6100 series "Expenditure Authority and Estimated Expenditures," GL Code 6200 "Allotments," and GL Code 6300 "Reserves."</p>
9220	<p>Prior Period Material Corrections (OFM Only)</p> <p>The balance of this account represents prior period material corrections made to beginning balances in fund equity accounts approved by OFM.</p>
9221	<p>Fund Type Reclassification Changes (OFM Only)</p> <p>The balance of this account represents a fund reclassification from one fund type to another fund type, approved by OFM.</p>
9222	<p>Accounting Policy Changes (OFM Only)</p> <p>The balance of this account represents prior period adjustments resulting from a change in accounting policy, approved by OFM.</p>
9223	<p>Capital Asset Policy Change</p> <p>The balance of this account represents prior period adjustments resulting from a change in the threshold for capitalization of assets, approved by OFM.</p>
9300	<p>Capital Contributions</p> <p>The balance of this account represents the permanent capital contributions to the fund as of July 1, 2001.</p>
9350	<p>Invested in Capital Assets, Net of Related Debt (OFM Only)</p> <p>The balance of this account is calculated as follows: capital assets, including restricted capital assets, net of accumulated depreciation (GL Code Series 2XXX) reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction or improvement of those assets (select GL Codes 51XX and 52XX).</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
9400	<p>Accumulated Earnings (Losses)</p> <p>The balance of this account represents accumulated earnings or losses.</p>
9410	<p>Restricted Net Assets</p> <p>Assets whose use is subject to constraints that are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation. Agencies having a balance in this account at year-end are required to disclose the purpose of the reserve.</p>
9420	<p>Restricted Net Assets for Fair Value Adjustments</p> <p>The balance of this account represents accumulated earnings related to unrealized gains recorded in order to report investments at fair value.</p>
9450	<p>Unrestricted Net Assets (OFM Only)</p> <p>The portion of net assets that is neither restricted nor invested in capital assets (net of related debt).</p>
9510	<p>Reserved for Encumbrances</p> <p>This account represents the portion of fund balance legally restricted during the fiscal year for encumbrances accumulated in GL Code 6410, "Encumbrances" or GL Code 9513, "Reserved for Encumbrances for Reappropriated Capital Appropriations," or GL Code 9514, "Reserved for Encumbrances for Continuing Operating Expenditure Authority."</p>
9513	<p>Reserved for Encumbrances for Reappropriated Capital Appropriations</p> <p>The balance of this account represents encumbrances outstanding at June 30 of the second fiscal year of the biennium that relate to capital appropriations which are reappropriated in the new biennium.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
9514	<p>Reserved for Encumbrances for Continuing Operating Expenditure Authority</p> <p>The balance of this account is used to record at summary level the balance of encumbrances for biennial operating expenditure authority at the end of the first year of the biennium not recorded in detail in GL Code 6410 "Encumbrances." It is offset by an entry to GL Code 9510 "Reserved for Encumbrances."</p> <p>At the beginning of the second fiscal year of the biennium, this account is reversed and encumbrances are recorded at the detail level in GL Code 6410. This account is not used at the end of the biennium.</p>
9530	<p>Reserved for Permanent Funds – Nonexpendable Portion</p> <p>The balance of this account represents that portion of fund balances in permanent funds that is legally restricted and may not be expended for any purpose.</p>
9531	<p>Reserved for Permanent Funds – Expendable Portion</p> <p>The balance of this account represents that portion of fund balance in permanent funds that is derived from earnings and may be used for purposes that benefit the state or its citizens.</p>
9532	<p>Reserved for Permanent Funds - Investment Losses</p> <p>The balance of this account represents accumulated investment losses that will be reduced by limiting future distributions to beneficiary funds.</p>
9540	<p>Reserved for Consumable Inventories</p> <p>The balance of this account represents the portion of fund balance restricted to indicate that consumable inventories do not represent available spendable resources even though they are a component of net current assets. This account is the contra account for GL Code 1410, "Consumable Inventories."</p>
9545	<p>Reserved for Unemployment Compensation</p> <p>The balance of this account represents the portion of fund balances restricted for future payments of unemployment compensation benefits.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
9550	Reserved for Retirement Systems  The balance of this account represents the portion of fund equities restricted for future payments of retirement pensions.
9551	Reserved for Deferred Compensation  The balance of this account represents the portion of fund balance restricted for future payments of deferred compensation to plan participants.
9554	Reserved for Local Government Investment Pool Participants  The balance of this account represents the portion of fund balance restricted for future payments to participants of the Local Government Investment Pool.
9556	Reserved for Petty Cash  The balance of this account represents the portion of fund balance restricted to indicate that petty cash does not represent available spendable resources, even though petty cash is a component of net current assets.
9557	Reserved for Investments  The balance of this account represents the portion of fund balance restricted to indicate the portion of long-term investments that does not represent available spendable resources because of use restrictions imposed by either external parties, or by law through constitutional provision, or enabling legislation.
9558	Reserved for Cash and Investments with Escrow Agents and Trustees  The balance of this account represents the portion of fund balance restricted to indicate that cash and investments with escrow agents and trustees not offset by deferred revenue or a liability do not represent available spendable resources.
9559	Reserved for Pollution Remediation Liabilities  The balance of this account represents the portion of fund balance restricted to indicate monies advanced to the state to cover future costs associated with pollution remediation. The monies are legally restricted either by the courts or third party agreements and do not represent available spendable resources.

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
9560	<p>Reserved for Student Loans Receivable (Higher Education Agencies Only)</p> <p>The balance of this account represents the portion of fund balance restricted to indicate that net student loans receivable do not represent available spendable resources even though they are a component of net current assets.</p>
9570	<p>Reserved for Receivables - Long-Term</p> <p>The balance of this account represents the portion of fund balance restricted to indicate that net receivables long-term (GL Codes 1611, 1614, 1619, 1641, 1644, 1649, 1651, 1652, 1653, 1654, and 1657) do not represent available spendable resources even though they are a component of net current assets.</p>
9575	<p>Designated for Working Capital (OFM Only)</p> <p>The balance of this account represents the portion of fund balance designated to indicate that working capital does not represent available spendable resources.</p>
9576	<p>Designated for Unrealized Gains</p> <p>The balance of this account represents the portion of fund balance designated to indicate that unrealized gains do not represent available spendable resources.</p>
9578	<p>Designated for Debt Service</p> <p>The balance of this account represents fund balances in debt service, or a portion of fund equities in enterprise, and internal service funds where resources, although not legally restricted, are expected to be used for the payment of long-term debt principal and interest amounts maturing in future years.</p>
9580	<p>Other Designated Fund Balance</p> <p>The balance of this account represents other designated portions of fund balances. (Requires OFM approval.)</p>

GL CODE	GENERAL LEDGER ACCOUNT
9590	<p>Unreserved/Undesignated Fund Balance</p> <p>The balance of this account represents the unreserved and undesignated portion of the excess of assets over liabilities.</p>
9601	<p>Reserved for Members (DRS Only)</p> <p>The balance of this account represents the portion of the fund equities restricted for retirement system member defined benefit account balances.</p>
9603	<p>Reserved for Benefits (DRS Only)</p> <p>The balance of this account represents the portion of the fund equities restricted for future retirement system pension benefit payments.</p>
9608	<p>Reserved for Members Defined Contributions - SIB (DRS Only)</p> <p>The balance of this account represents the portion of the fund equities restricted for retirement system member defined contribution account balances invested with the State Investment Board.</p>
9609	<p>Reserved for Members Defined Contributions - Self-Directed (DRS Only)</p> <p>The balance of this account represents the portion of the fund equities restricted for retirement system member defined contribution account balances invested in self-directed options.</p>
<b><u>9800 - GENERAL CAPITAL ASSETS VALUATION ACCOUNT</u></b>	
9850	<p>Investment in General Capital Assets</p> <p>The balance of this account represents the net equity in general capital assets constructed or purchased with governmental fund type account monies. (Used only in the General Capital Assets Subsidiary Account.)</p>
<b><u>9900 - AFRS CLEARING ACCOUNTS</u></b>	
9910	<p>Current Period Clearing Account (Subsidiary Accounts Only)</p> <p>This account is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this account should be zero.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER ACCOUNT
9920	<p>Current Period Clearing Account (All Fund Types Except Subsidiary Accounts)</p> <p>This account is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this account should be zero.</p>
9940	<p>Reserve Clearing Account (DRS Only)</p> <p>This account is used in AFRS as an offset to clear direct transfers between reserve accounts in pension trust funds. The balance of this account is to be zero.</p>
9998	<p>Beginning Balance Clearing Account (OFM Only)</p> <p>This account is used in AFRS for entries to beginning general ledger account balances. The balance of this account should be zero.</p>