75.40
General Ledger Account Codes

75.40.10 Sequential by code number

Sept. 1, 2012

GL CODE	GENERAL LEDGER CODE
	0000 - BUDGETARY & FULL TIME EQUIVALENT (FTE)
0001	Estimated cash receipts
0002	Estimated cash disbursements
0003	Estimated 25th month cash disbursements
0004	Estimated encumbrances
0005	Estimated unallotted FTEs
0006	Estimated accrued receipts
0064	Estimated contract expenditures
0110	Approved estimated FTEs
0111	Adjusted estimated FTEs
0120	Actual FTEs
0130	Accrued FTEs
0139	Receivable liquidations
0140	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

GL CODE	GENERAL LEDGER CODE
	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

GL CODE	GENERAL LEDGER CODE
	1340 - ALLOWANCE FOR UNCOLLECTIBLE SHORT-TERM RECEIVABLES
1341	Allowance for Uncollectible Taxes Receivable
1342	Allowance for Uncollectible Accounts Receivable
1343	Allowance for Uncollectible Notes Receivable
1344	Allowance for Uncollectible Loans Receivable
1346	Allowance for Uncollectible Interest Receivable on Investments
1347	Allowance for Uncollectible Other Interest Receivable
1348	Allowance for Uncollectible Tax Liens Receivable
1349	Allowance for Uncollectible Other Receivables
	1350 - SHORT-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL RECEIVABLES
1350	Due from Other Funds - Advances
1351	Due from Federal Government
1352	Due from Other Governments
1353	Due from Other Funds
1354	Due from Other Agencies
1355	Due from Other Funds – Pooled Cash and Investments
1359	Due from Component Units
	1380 and 1390 – OTHER SHORT-TERM RECEIVABLES
1381	L & I Premium Estimated Receivables
1382	L & I Self Insurance Receivables
1383	Travel Advances
	1400 – INVENTORIES
1410	Consumable Inventories
1415	Donated Inventories
1420	Merchandise Inventories
1421	Warehouse Stock Adjustments (LCB Only)
1422	Unrealized Store Profits and Taxes (LCB Only)
1423	Suspense Wine Tax (LCB Only)
1430	Work-in-Process Inventories
1440	Raw Materials Inventories
1450	Livestock
	1500 - PREPAID EXPENSES
1510	Prepaid Expenses

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

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

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

GL CODE	GENERAL LEDGER CODE
	5150 – SHORT-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL PAYABLES
5150	Due to Other Funds – Advances
5151	Due to Federal Government
5152	Due to Other Governments
5153	Due to Other Funds
5154	Due to Other Agencies
5155	Due to Other Funds – Pooled Cash and Investments
5156	Due to Owner Funds – Local Government Investment Pool (OST Only)
5157	Due to Owner Funds – Commingled Trust Funds Investment Income (SIB Only)
5158	Due to Department of Revenue – Taxes
5159	Due to Primary Government
	5160 – SHORT-TERM BONDS PAYABLE
5161	General Obligation (GO) Bonds Payable
5162	Revenue Bonds Payable
5163	Limited Obligation Bonds Payable
5164	Zero-Coupon GO Bonds Payable
5167	General Revenue Bonds Payable – Internal Lending (UW Only)
5169	Other Bonds Payable
	5170 – SHORT-TERM INSTALLMENTS AND LEASES PAYABLE
5171	Installment-Purchase Contracts Payable
5172	Lease-Purchase Agreements Payable
5173	Certificates of Participation/Notes Payable
	5180 and 5190 – OTHER SHORT-TERM LIABILITIES
5181	Employee Insurance Deductions Payable
5182	EBT Authorized Benefits Payable
5183	Liability for Expunged EBT Benefits
5184	Tuition Benefits Payable
5187	Industrial Insurance and Medical Aid Deductions Payable
5188	Savings Bond Deductions Payable
5189	Garnishment Deductions Payable
5190	Unearned Revenues
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

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

GL CODE	GENERAL LEDGER CODE
5285	Benefits Claims Payable (L&I Only)
5286	Claims Administration Expense Payable (L&I Only)
5287	Pollution Remediation Obligation
5290	Unearned Revenues
5291	Deposits Payable
5292	Deferred Revenues
5293	Liability for Unclaimed Property Refunds
5297	Fees Payable
5299	Other Obligations
	5900 – OTHER CREDITS
5910	Unamortized Premiums on Bonds Sold
5920	Unamortized Premiums on COPs Sold
	6000 – BUDGETARY AND EXPENDITURE/EXPENSE CONTROL
	6100 – EXPENDITURE AUTHORITY AND ESTIMATED EXPENDITURES
6110	Approved Unallotted Expenditure Authority
6120	Approved Lapsing
	6200 – ALLOTMENTS
6210	Approved Allotments
6215	Estimated Unallotted Expenses
	6300 – RESERVES
6310	Approved Reserves
	6400 – OTHER ALLOTMENT CHARGES
6410	Encumbrances
	6500 – EXPENDITURES/EXPENSES
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

GL CODE	GENERAL LEDGER CODE
6591	Depreciation/Amortization Expense (General Capital Assets Subsidiary Account Only)
6592	Interest Expense (General Long-Term Obligations Subsidiary Account Only)
6593	Amortization Expense (General Long-Term Obligations Subsidiary Account Only)
6594	Pollution Remediation Expense (General Long-Term Obligations Subsidiary Account Only)
6595	Other Post Employment Benefits Expense (General Long-Term Obligations Subsidiary Account Only)
6596	Excess Contributions for Pension Benefits (General Long-Term Subsidiary Account Only)
6597	Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)
	7000 – AFRS/TREASURY CLEARING
	7100 – IN-PROCESS CONTROL
7110	Receipts In-Process
7120	Warrants In-Process/ACH (Automated Clearing House) Payments In-Process
7130	Warrant Cancellations In-Process
7140	Journal Vouchers In-Process
	9000 – FUND BALANCE AND NET ASSETS
	9100 – BUDGETARY CONTROL
9100	Budgetary Control Summary
	9110, 9120, and 9130 – NONSPENDABLE FUND BALANC E
9110	Nonspendable Permanent Fund Principal
9112	Nonspendable Permanent Funds – Unrealized Gain/Loss
9120	Nonspendable Consumable Inventories
9122	Nonspendable Petty Cash
9123	Nonspendable Investments
9130	Nonspendable Student Loans Receivable
9131	Nonspendable Receivables – Long-Term
	9200 – RESTRICTED FUND BALANCE
9230	Restricted for Higher Education
9231	Restricted for Permanent Funds – Realized Investment Losses
9232	Restricted for Education
9234	Restricted for Transportation

GL CODE	GENERAL LEDGER CODE
9235	Restricted for Bond Convenants
9238	Restricted for Other Purposes
9240	Restricted for Human Services
9242	Restricted for Wildlife and Natural Resources
9244	Restricted for Local Grants and Loans
9246	Restricted for School Construction
9248	Restricted for State Facilities
9250	Restricted for Budget Stabilization
9252	Restricted for Debt Service
9255	Restricted for Cash and Investments with Escrow Agents and Trustees
9260	Restricted for Pollution Remediation Liabilities
9270	Restricted for Unspent Bond Proceeds
9271	Restricted for Operations and Maintenance Reserve
9272	Restricted for Repair and Replacement Reserve
9273	Restricted for Revenue Stabilization
9274	Restricted for Unspent GARVEE Bond Proceeds
9283	Restricted for Third Tier Debt Service
9285	Restricted for GARVEE Bond Debt Service
	9310, 9320, 9330, and 9340 – COMMITTED FUND BALANCE
9310	Committed for Higher Education
9311	Committed for Education
9320	Committed for Transportation
9321	Committed for Other Purposes
9323	Committed for Human Services
9324	Committed for Wildlife and Natural Resources
9325	Committed for Local Grants and Loans
9330	Committed for State Facilities
9340	Committed for Debt Service
	9370 - ASSIGNED FUND BALANCE
9370	Assigned for Working Capital (OFM Only)
9372	Assigned for Other Purposes
	9390 - UNASSIGNED FUND BALANCE
9390	Unassigned
	9510, 9513 and 9514 - BUDGETARY RESERVES
9510	Reserved for Encumbrances
9513	Reserved for Encumbrances for Reappropriated Capital Appropriations
9514	Reserved for Encumbrances for Continuing Operating Expenditure Authority

GL CODE	GENERAL LEDGER CODE
	9350, 9400 and 9545 - PROPRIETARY/GOVERNMENT-WIDE NET ASSETS
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)
9545	Reserved for Unemployment Compensation
	9550 and 9600 – NET ASSETS HELD IN TRUST - PENSIONS AND OTHER TRUSTS
9550	Reserved for Retirement Systems
9551	Reserved for Deferred Compensation
9554	Reserved for Local Government Investment Pool Participants
9601	Reserved for Members (DRS Only)
9603	Reserved for Benefits (DRS Only)
9604	Reserved for Benefits – Medical (DRS Only)
9607	Reserved for Higher Education Retirement Plan Supplemental Benefits (DRS only)
9608	Reserved for Members Defined Contributions – SIB (DRS Only)
9609	Reserved for Members Defined Contributions – Self-Directed (DRS Only)
	9700 – FUND BALANCE/NET ASSET CHANGES AND CORRECTIONS
9720	Prior Period Material Corrections (OFM Only)
9721	Fund Type Reclassification Changes (OFM Only)
9722	Accounting Policy Changes (OFM Only)
9723	Capital Asset Policy Changes
	9800 – GENERAL CAPITAL ASSETS VALUATION
9850	Investment in General Capital Assets
	9900 – AFRS CLEARING
9910	Current Period Clearing (Subsidiary Accounts Only)
9920	Current Period Clearing (All Fund Types Except Subsidiary Accounts)
9940	Reserve Clearing (DRS Only)
9998	Beginning Balance Clearing (OFM Only)

75.40.20 Sequential by code number with description

July 1, 2012

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	0000 – BUDGETARY & FULL TIME EQUIVALENT (FTE) ACCOUNTS
0001	Estimated cash receipts
	Cash receipts are any moneys (e.g., checks, cash, warrants, credit or debit card amounts, or automated clearing house (ACH) transfers) received by the state during a period regardless of when the moneys are earned.
0002	Estimated cash disbursements
	Cash 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 25th month cash disbursements
	This GL code is used to record estimated cash disbursements at year-end.
0004	Estimated encumbrances
	This GL code is used to record estimated encumbrances.
0005	Estimated unallotted FTEs
	This GL code is used to record estimated unallotted FTEs.
0006	Estimated accrued receipts
	This GL code is used to record estimated accrued receipts.
0064	Estimated contract expenditures
	This GL code 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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	accounting). Governmental funds (which use the modified accrual, current financial resources basis of accounting) record OID to GL Code 3210 Revenue Source Code 0862 "Original Issue Discount."
1920	Unamortized Bond Issue Costs
	The balance of this GL code represents bond costs of issuance (COI), including underwriters' discount, that remain to be amortized over the remaining life of the bond issue. This GL code is used when the COI are material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). If the COI are immaterial, and absent detail information related to issue costs, record COI to GL Code 6510 using subobject PC "Other Debt Costs."
1921	Unamortized Certificates of Participation Issue Costs
	The balance of this GL code represents Certificate of Participation (COP) costs of issuance (COI), including underwriters' discount, that remain to be amortized over the remaining life of the COP. This GL code is used when the COI are material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). If the COI are immaterial, and absent detail information related to issue costs, record COI to GL Code 6510 using subobject PC "Other Debt Costs."
1950	Investment in Joint Ventures
	This GL code is used to record explicit, measurable equity interests in joint ventures.
1960	Negative Net Pension Obligation
	The balance of this GL code represents the state's cumulative contributions for pension benefits that exceed the state's annual required contribution (ARC) for the current and prior fiscal years. Because this GL code does not represent available spendable resources, it is only to be used to facilitate full accrual basis financial reporting.
	2000 – CAPITAL ASSETS
	Capital assets are tangible or intangible assets held and used in state operations, which have a service life of more than one year and meet the state's capitalization policy.

GL CODE	GENERAL LEDGER CODE DESCRIPTION

Capital assets of the state include land, infrastructure, improvements to land, buildings, leasehold improvements, vehicles, furnishings, equipment, collections, and all other tangible and intangible assets that are used in state operations.

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

- Non-Depreciable Capital Assets
- Depreciable Capital Assets

2100 – NON-DEPRECIABLE CAPITAL ASSETS

2110 Land

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

2120 Transportation Infrastructure – Modified Approach

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

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

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

GL CODE	GENERAL LEDGER CODE DESCRIPTION
2140	Intangible Assets with Indefinite Useful Lives
	The balance of this GL code represents the cost of purchased or constructed intangible assets for which there are no factors that limit the useful life of the asset such as permanent easements or water rights not acquired with a land purchase. Refer to GL Code 2470 "Intangible Assets with Definite Useful Lives" and GL 2110 “Land.”
	2200 – BUILDINGS
2210	Buildings
	The balance of this GL code represents the cost of permanent buildings and any capitalized improvements to such buildings. It does not include furniture, fixtures, or other equipment not an integral part of the building, or leasehold improvements that are separately categorized.
2220	Allowance for Depreciation – Buildings
	The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of buildings. Buildings may be depreciated either as a whole or by individual component.
	2300 - IMPROVEMENTS OTHER THAN BUILDINGS, LEASEHOLD IMPROVEMENTS, AND INFRASTRUCTURE
2310	Improvements other than Buildings
	The balance of this GL code represents the cost of permanent improvements which add value to land such as fences, retaining walls, etc.
2320	Allowance for Depreciation - Improvements other than Buildings
	The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of assets capitalized as improvements other than buildings.
2350	Leasehold Improvements
	The balance of this GL code represents the cost of buildings, structural alterations, and improvements added to leased property.

GL CODE	GENERAL LEDGER CODE DESCRIPTION
2360	Allowance for Depreciation – Leasehold Improvements
	The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of the leasehold improvements, or the remaining term of the lease, whichever is shorter.
2370	Infrastructure
	The balance of this GL code represents the cost of depreciable long-lived capital assets that normally are stationary in nature and preserved for a significantly greater number of years than most capital assets. Examples include roads, bridges, sidewalks, lighting systems, and water and sewer systems. Infrastructure included in this category may not use the modified approach to depreciation. Refer to GL Code 2120 "Transportation Infrastructure – Modified Approach."
2380	Allowance for Depreciation – Infrastructure
	The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of infrastructure.
	2400 – FURNISHINGS, EQUIPMENT, COLLECTIONS, AND INTANGIBLES
2410	Furnishings and Equipment
	The balance of this GL code represents the acquisition cost of furnishings, equipment, and other tangible property not included elsewhere with a useful life of more than one year.
2420	Allowance for Depreciation – Furnishings and Equipment
	The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of assets capitalized as furnishings and equipment.
2430	Library Resources
	The balance of this GL code represents the cost of items that are loaned out, such as books, periodicals, and microfilm, that become unusable or dated and require replacement. These are items whose useful lives are diminished by display, educational or research applications, or use.

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

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	2500 - CONSTRUCTION IN PROGRESS
2510	Construction in Progress
	The balance of this GL code 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 GL code 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 GL code represents original budget revenues estimated to be received during the biennium.
	3200 - ACTUAL REVENUES
3205	Accrued Revenues
	This GL code is used to record accrued revenues when the GAAP revenue recognition criteria, pertinent to the fund type, is met. This GL code is to be used with an offsetting entry to the appropriate receivable or liability account.
3210	Cash Revenues
	This GL code is used to record all revenue receipts including undeposited receipts received from July 1 to June 30. This GL code may also be used by unique AFRS agencies to record accrued revenues during the year but is to be adjusted at year-end to reflect **only** revenues actually received.

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

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

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	5000 – LIABILITIES
	5100 - SHORT-TERM LIABILITIES
	Short-term liabilities generally are those that are expected to be paid within twelve months.
	5110 - SHORT-TERM PAYABLES
5111	Accounts Payable
	The balance of this GL code represents the amounts owing on open accounts for goods and services received by June 30.
5112	Interest Payable
	The balance of this GL code represents the amount of interest owed on accounts and contracts payable.
5113	Claims and Judgments Payable
	The balance of this GL code represents actual or estimated amounts owed as the result of court decisions or administrative actions.
5114	Annuities Payable (LOT Only)
	The balance of this GL code represents the short-term portion of lottery prize annuities payable.
5115	Contracts Payable
	The balance of this GL code represents the amount of obligations for contracts outstanding and payable.
5116	Retained Percentages Payable
	The balance of this GL code represents the percentage of the total contract price that is not paid pending final inspection or the lapse of a specified time period.
5117	Construction Contracts Payable
	The balance of this GL code represents amounts due on contracts for the construction of buildings and other improvements.

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

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

GL CODE	GENERAL LEDGER CODE DESCRIPTION

5150 - SHORT-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL PAYABLES

5150 Due to Other Funds – Advances

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

5151 Due to Federal Government

The balance of this GL code represents obligations due to federal agencies.

5152 Due to Other Governments

The balance of this GL code represents obligations due to counties, municipalities, school districts, other local units of governments, Indian tribes, and other states.

5153 Due to Other Funds

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

5154 Due to Other Agencies

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

5155 Due to Other Funds - Pooled Cash and Investments

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

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

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

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	5180 and 5190 - OTHER SHORT-TERM LIABILITIES
5181	Employee Insurance Deductions Payable
	The balance in this GL code represents amounts held for purchase of employee medical insurance. The money is derived from employee payroll deductions.
5182	EBT Authorized Benefits Payable
	The balance in this GL code represents EBT benefits that have been authorized but have not yet been paid.
5183	Liability for Expunged EBT Benefits
	The balance in this GL code represents liabilities arising from the expungement of EBT benefits.
5184	Tuition Benefits Payable
	The balance in this GL code represents the short-term portion of amounts held for the purchase of tuition units under the advanced college tuition payment program.
5187	Industrial Insurance and Medical Aid Deductions Payable
	The balance in this GL code represents amounts deducted from employees' pay for medical aid, and the employer share of the medical aid and industrial insurance.
5188	Savings Bond Deductions Payable
	The balance in this GL code represents amounts held for future purchases of U.S. Government Savings Bonds. The moneys are derived from miscellaneous deductions from employees' pay.
5189	Garnishment Deductions Payable
	The balance in this GL code represents amounts deducted from employees' pay for garnishments and levies and held for subsequent distribution as ordered by the courts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
5190	Unearned Revenues
	The balance of this GL code represents amounts for which the asset recognition criteria have been met, but for which the earnings process is not complete.
5191	Deposits Payable
	The balance of this GL code represents amounts payable for deposits made by customers or contractors.
5192	Deferred Revenues
	The balance of this GL code represents the short-term portion of amounts for which the asset recognition criteria have been met, but for which the availability criteria have not been met. The use of this GL code is restricted to governmental fund-type accounts.
5193	Liability for Unclaimed Property Refunds
	The balance of this GL code represents the short-term portion of unclaimed property held by the state that is expected to be refunded to claimants.
5194	Liability for Canceled Warrants/Checks
	This GL code is used to record liabilities arising from the cancellation of warrants or checks.
5195	Deferred Expenditure Recoveries
	The balance of this GL code represents amounts for which the asset recognition criteria have been met, but for which the recognition criteria for the expenditure recoveries have not been met.
5196	Obligations under Reverse Repurchase Agreements
	This GL code is used to record liabilities arising from reverse repurchase and similar agreements.
5197	Obligations under Securities Lending Agreements
	This GL code is used to record the liabilities arising from securities lending agreements that require the recording of collateral cash and securities as assets.

GL CODE	GENERAL LEDGER CODE DESCRIPTION
5198	Loans Payable
	This GL code is used to reflect the balances of any other outstanding short-term loans payable authorized by statute to meet current obligations.
5199	Other Liabilities
	The balance of this GL code represents other current liabilities.
	5200 - LONG-TERM OBLIGATIONS
	Long-Term Obligations generally are those that are not expected to be paid within the next twelve months. Long-term obligations resulting from activities in proprietary and fiduciary funds are accounted for in the funds themselves. Long-term obligations in governmental funds, that are not intended to be paid from expendable available financial resources, are generally accounted for in the General Long-Term Obligations Subsidiary Account.
	5210, 5220, and 5240 - LONG-TERM PAYABLES
5212	Zero-Coupon Bonds – Accreted Interest Payable
	The balance of this GL code represents the amount of interest accreted but not due within the next year on zero-coupon bonds payable.
5213	Claims and Judgments Payable
	The balance of this GL code represents the long-term actual or estimated amounts owed as the result of court decisions or administrative actions.
5216	Retained Percentages Payable
	The balance of this GL code represents the long-term percentage of the total contract price that is not paid pending final inspection or the lapse of a specified time period.
5225	Accrued Vacation Leave Payable
	The balance of this GL code represents the noncurrent portion of salaries and associated payroll payments for the amount of vacation leave owed but not paid.

GL CODE	GENERAL LEDGER CODE DESCRIPTION
5226	Annuities Payable (LOT Only)
	The balance of this GL code represents the long-term portion of lottery prize annuities payable.
5227	Accrued Sick Leave Payable
	The balance of this GL code represents the noncurrent portion of salaries and associated payroll related payments for the estimated amount of accumulated sick leave that is probable the state will cash out.
5228	Accrued Compensatory Time Payable
	The balance of this GL code represents the noncurrent portion of salaries and associated payroll payments for the amount of compensatory time owed but not paid.
5247	Liability for Deferred Compensation
	The balance of this GL code represents the long-term amounts payable for employee deferred compensation.
	5250 - LONG-TERM INTERGOVERNMENTAL AND INTRA-GOVERNMENTAL PAYABLES
5251	Due to Federal Government
	The balance of this GL code represents long-term obligations due to federal agencies.
5252	Due to Other Governments
	The balance of this GL code represents long-term obligations due to counties, municipalities, school districts, other local units of government, Indian tribes and other states.
5253	Due to Other Funds
	The balance of this GL code represents long-term amounts due to other funds within an agency. This GL code is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1653 and 5253 are to equal each other.

GL CODE	GENERAL LEDGER CODE DESCRIPTION
5254	Due to Other Agencies
	The balance of this GL code represents long-term amounts due to other state agencies. This GL code is to be accompanied by a valid state agency code in the general ledger subsidiary. Statewide, all GL Codes 1654 and 5254 are to be in balance; therefore, every effort should be made to communicate with the other state agencies involved.
5259	Due to Primary Government
	The balance in this GL code represents the long-term portion of the amounts due from the state's discrete component units to the primary government of the state.
	5260 - LONG-TERM BONDS PAYABLE
5261	General Obligation Bonds Payable
	The balance of this GL code represents the outstanding principal due on bonds maturing beyond one year that are secured by an unconditional pledge of the full faith and credit and taxing power of the state.
5262	Revenue Bonds Payable
	The balance of this GL code represents the outstanding principal due on bonds maturing beyond one year that are secured by specific sources of revenue and do not involve a pledge of the full faith and credit of the state.
5263	Limited Obligation Bonds Payable
	The balance of this GL code represents the outstanding principal on bonds due beyond one year that are payable from dedicated revenues.
5264	Zero-Coupon Bonds Payable
	The balance of this GL code represents the issue value of bonds issued with a deep bond discount and due beyond one year.
5266	Deferred Charge on COP Refunding
	The balance of this GL code represents the deferral on a proprietary or trust fund COP refunding that remains to be amortized.

GL CODE	GENERAL LEDGER CODE DESCRIPTION
5267	General Revenue Bonds Payable - Internal Lending (UW Only)
	The balance of this GL code represents the outstanding principal on bonds due beyond one year that are payable from University of Washington (UW) general revenues. These amounts are due to the internal lending program for central borrowing from the business unit/department/auxiliary activity. Within the UW, GL Codes 1667, 5167, and 5267 are to equal each other.
5268	Deferred Charge on Bond Refunding
	The balance of this GL code represents the deferral on a proprietary or trust bond refunding that remains to be amortized.
5269	Other Bonds Payable
	The balance of this GL code represents the outstanding principal of bonds not classified under any of the other bond payable general ledger accounts due beyond one year.
	5270 - LONG-TERM INSTALLMENTS AND LEASES PAYABLE
5271	Installment-Purchase Contracts Payable
	The balance of this GL code represents the long-term portions of the present value of total future stipulated payments on installment-purchase contracts.
5272	Lease-Purchase Agreements Payable
	The balance of this GL code represents the long-term portions of the present value of total future stipulated payments on lease-purchase agreements.
5273	Certificates of Participation/Notes Payable
	The balance of this GL code represents the long-term portions of the certificates of participation payable issued through the Office of the State Treasurer for qualifying asset purchases under chapter 39.94 RCW.

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	5280 and 5290 - OTHER LONG-TERM OBLIGATIONS
5281	Unfunded Pension Obligations
	The balance of this GL code represents the unfunded benefits attributable to retirees, beneficiaries, terminated employees and current covered employees entitled to benefits, as a result of their credited services to date. To the extent that such an amount has not been funded with expendable available financial resources, such unfunded amount is to be reported.
5282	Other Post Employment Benefits Obligation
	The balance of this GL code represents the difference (since the effective date of GASB Statement No. 45) between the annual actuarially determined OPEB cost and the state's contribution to the plan.
5284	Tuition Benefits Payable
	The balance in this GL code represents the long-term portion of amounts held for the purchase of tuition units under the advanced college tuition payment program.
5285	Benefits Claims Payable (L&I Only)
	The balance of this GL code represents the long-term portion of the actuarial present value of the workers' compensation liability to pay future medical aid claims, industrial insurance claims, and similar benefits to qualifying individuals sustaining work-related injuries.
5286	Claims Administration Expense Payable (L&I Only)
	The balance of this GL code represents the long-term portion of the actuarial estimate of the workers' compensation liability to pay future administration expenses for operating the workers' compensation plan.
5287	Pollution Remediation Obligation
	The balance of this GL code represents the state's liability for remediation activities to address the current or potential detrimental effects of existing pollution.

GL CODE	GENERAL LEDGER CODE DESCRIPTION
5290	Unearned Revenues
	The balance of this account represents the long-term portion of amounts for which the asset recognition criteria have been met, but for which the earnings process is not complete.
5291	Deposits Payable
	The balance of this GL code represents long-term amounts payable for deposits made by customers or contractors.
5292	Deferred Revenues
	The balance of this GL code represents the long-term portion of amounts for which the asset recognition criteria have been met, but for which availability criteria have not been met. The use of this GL code is restricted to governmental fund-type accounts.
5293	Liability for Unclaimed Property Refunds
	The balance of this GL code represents the long-term portion of unclaimed property held by the state that is expected to be refunded to claimants.
5297	Fees Payable
	The balance of this GL code represents the long-term portion of fees payable by the state in transactions involving bond and COP sales.
5299	Other Obligations
	The balance of this GL code represents long-term portions of other long-term obligations.
	5900 - OTHER CREDITS
5910	Unamortized Premiums on Bonds Sold
	The balance of this GL code represents the original issue premium (OIP) on the sale of a bond that remains to be amortized over the remaining life of the bonds. This GL code is used when the OIP is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual, current financial

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	resources basis of accounting) record OIP to GL Code 3210 Revenue Source Code 0863 "Original Issue Premium."
5920	Unamortized Premiums on COPs Sold
	The balance of this GL code represents the original issue premium (OIP) on the sale of a COP that remains to be amortized over the remaining life of the COP. This GL code is used when the OIP is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual, current financial resources basis of accounting) record OIP to GL Code 3210 Revenue Source Code 0863 "Original Issue Premium."
	6000 - BUDGETARY AND EXPENDITURE/EXPENSE CONTROL
	6100 - EXPENDITURE AUTHORITY AND ESTIMATED EXPENDITURES
6110	Approved Unallotted Expenditure Authority
	The balance of this GL code represents the unallotted portion of legislative appropriations or the estimate of nonappropriated expenditures/expenses not intended to be spent during the fiscal period.
	6200 – ALLOTMENTS
6210	Approved Allotments
	The balance of this GL code represents authorized allotments of appropriated funds for the biennium.
6215	Estimated Unallotted Expenses
	The balance of this GL code represents estimated nonbudgeted expenses that are not included in the agency allotment plan. (Used only in enterprise and internal service funds.)
	6300 – RESERVES
6310	Approved Reserves
	The balance of this GL code represents amounts transferred from allotted status to reserve status for legislative appropriations.

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	6400 - OTHER ALLOTMENT CHARGES
6410	Encumbrances
	This GL code is used to record encumbrance activity from July 1 to June 30 each year. GL Code 9510, "Reserved for Encumbrances" is the offsetting entry to this GL code. At the end of a biennium, this GL code is to equal zero.
	6500 - EXPENDITURES/EXPENSES
6505	Accrued Expenditures/Expenses
	This GL code is used to record expenditures/expenses for goods and/or services that meet GAAP recognition criteria of the fund type, but remain unpaid.
6510	Cash Expenditures/Expenses
	This GL code is used to record all expenditures/expenses paid from July 1 to June 30. Accrued expenditures/expenses may also be recorded by unique AFRS agencies in this general ledger account.
6511	Depreciation/Amortization Expense
	This GL code is used to record the amount of depreciation and amortization computed on capital assets owned by proprietary and trust fund type accounts. This GL code is to be offset by an entry to the appropriate GL Code series 2XXX, "Allowance for Depreciation" or “Allowance for Amortization – Intangible Assets.”
6512	Amortization Expense
	This GL code is used to record the amortization of premiums and/or discounts on bonds payable or other debt instruments of the state. It is also used to record the amortization of the deferred gain/loss on bond refundings. (Used only in proprietary and trust funds.)

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

GL CODE	GENERAL LEDGER CODE DESCRIPTION
6592	Interest Expense (General Long-Term Obligations Subsidiary Account Only) This GL code is used to recognize accrued interest expense on bonds recorded in the General Long-Term Obligations Subsidiary Account.
6593	Amortization Expense (General Long-Term Obligations Subsidiary Account Only) This GL code is used to recognize accrued amortization expenses on bond discount and bond issuance costs recorded in the General Long-Term Obligations Subsidiary Account.
6594	Pollution Remediation Expense (General Long-Term Obligations Subsidiary Account Only) This GL code is used to recognize pollution remediation expenses related to governmental fund type accounts. GL Code 6594 is to be offset by an entry to GL Code 5287 “Pollution Remediation Obligation.”
6595	Other Post Employment Benefits Expense (General Long-Term Obligations Subsidiary Account Only) This GL code is used to recognize expense for post employment benefits for employees of governmental fund type accounts. GL Code 6595 is to be offset with an entry to GL Code 5282 “Other Post Employment Benefits Obligation.”
6596	Excess Contributions for Pension Benefits (General Long-Term Obligations Subsidiary Account Only) This GL code is used to record the current year adjustment to the cumulative total of the state’s contributions for pension benefits in excess of the annual required contributions (ARC). GL Code 6596 is to be offset with an entry to GL Code 1960 “Negative Net Pension Obligation.”
6597	Capital Asset Adjustment (General Capital Assets Subsidiary Account Only) This GL code is used to record the difference between the cost of a capital asset and its accumulated depreciation when the asset is disposed of or written off. To be used in the General Capital Assets Subsidiary Account only.

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	7000 - AFRS/TREASURY CLEARING
	7100 - IN-PROCESS CONTROL
7110	Receipts In-Process
	This GL code is used for all treasury funds to record all cash received and recorded by an agency, but not yet posted by the State Treasurer.
7120	Warrants In-Process/ACH (Automated Clearing House) Payments In-Process
	This GL code is used for all treasury funds to record the amount of all warrants prepared and recorded by an agency, but not yet signed and returned to the agency by the State Treasurer. This GL code is also used to record ACH payments.
7130	Warrant Cancellations In-Process
	This GL code is used for all treasury funds to record the amount of all warrant cancellations recorded by an agency, but not yet posted by the State Treasurer.
7140	Journal Vouchers In-Process
	This GL code is used for all treasury funds to record the amount of all interfund or interagency Journal Vouchers for cash transfers which have been recorded by or on behalf of an agency, but not yet posted by the State Treasurer, or posted by the State Treasurer but not yet posted by the agency. This GL code is also used to record IAPs (Inter-Agency Payments) and IFTs (Interfund Transactions) which are automated transactions.
	9000 – FUND BALANCE AND NET ASSETS
	9100 – BUDGETARY CONTROL
9100	Budgetary Control Summary
	The balance of this GL code represents offsetting differences for budgetary account entries. This GL code is the contra-account for GL Code 3100 series, "Estimated Revenues," GL Code 6100 series "Expenditure Authority and Estimated Expenditures," GL Code 6200 “Allotments,” and GL Code 6300 "Reserves."

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	9110, 9120, and 9130 – NONSPENDABLE FUND BALANCE
9110	Nonspendable Permanent Fund Principal
	The balance of this GL code represents that portion of fund balance in permanent funds that is legally required to be maintained intact.
9112	Nonspendable Permanent Funds – Unrealized Gain/Loss
	The balance of this GL code represents temporary increases and decreases in the value of the corpus of a permanent fund due to market fluctuations.
9120	Nonspendable Consumable Inventories
	The balance of this GL code represents the portion of fund balance that cannot be spent because consumable inventories do not represent available spendable resources even though they are a component of fund balance. This GL code is the contra account for GL Code 1410, "Consumable Inventories."
9122	Nonspendable Petty Cash
	The balance of this GL code represents the portion of fund balance that cannot be spent because petty cash does not represent available spendable resources, even though petty cash is a component of net current assets.
9123	Nonspendable Investments
	The balance of this GL code represents the portion of fund balance that cannot be spent either because long-term investments do not represent available spendable resources or because of use restrictions imposed by external parties or by law through constitutional provision or enabling legislation.
9130	Nonspendable Student Loans Receivable
	The balance of this GL code represents the portion of fund balance that cannot be spent because student loans receivable do not represent available spendable resources even though they are a component of net current assets.

GL CODE	GENERAL LEDGER CODE DESCRIPTION
9131	Nonspendable Receivables – Long-Term
	The balance of this GL code represents the portion of fund balance that cannot be spent because net receivables long-term (GL Codes 1611, 1614, 1619, 1641, 1644, 1649, 1651, 1652, 1653, 1654, and 1657) do not represent available spendable resources even though they are a component of net current assets.
	9200 – RESTRICTED FUND BALANCE
9230	Restricted for Higher Education
	The balance of this GL code represents that portion of fund balance that is restricted for expenditure for higher education purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).
9231	Restricted for Permanent Funds – Realized Investment Losses
	The balance in this GL code represents the unamortized portion of realized investment losses that resulted in or would have resulted in a negative net change in fund balance exclusive of unrealized gains and losses. These realized investment losses are tracked separately and amortized against future beneficiary distributions.
9232	Restricted for Education
	The balance of this GL code represents that portion of fund balance that is restricted for expenditure for K-12 education purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).
9234	Restricted for Transportation
	The balance of this GL code represents that portion of fund balance that is restricted for expenditure for transportation purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).
9235	Restricted for Bond Covenants
	The balance of this GL code represents that portion of fund balance that is restricted by bond covenants.

GL CODE	GENERAL LEDGER CODE DESCRIPTION
9238	Restricted for Other Purposes The balance of this GL code represents that portion of fund balance that is restricted for expenditure for other purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).
9240	Restricted for Human Services The balance of this GL code represents that portion of fund balance that is restricted for expenditure for human services purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).
9242	Restricted for Wildlife and Natural Resources The balance of this GL code represents that portion of fund balance that is restricted for expenditure for wildlife and natural resources purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).
9244	Restricted for Local Grants and Loans The balance of this GL code represents that portion of fund balance that is restricted for expenditure for local grant and loan purposes by enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).
9246	Restricted for School Construction The balance of this GL code represents that portion of fund balance that is restricted for expenditure for school construction purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).
9248	Restricted for State Facilities The balance of this GL code represents that portion of fund balance that is restricted for expenditure for state facility purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).

GL CODE	GENERAL LEDGER CODE DESCRIPTION
9250	Restricted for Budget Stabilization The balance of this GL code represents that portion of fund balance that is restricted for budget stabilization by the Article Vll, section 12 of the State Constitution.
9252	Restricted for Debt Service The balance of this GL code represents that portion of fund balance that is restricted for expenditure for debt service purposes by the parties external to the State (such as creditors).
9255	Restricted for Cash and Investments with Escrow Agents and Trustees The balance of this GL code represents that portion of fund balance that is restricted by escrow or trust agreements.
9260	Restricted for Pollution Remediation Liabilities The balance of this GL code represents that portion of fund balance that is restricted for expenditure for pollution remediation purposes by enabling legislation, court orders, legal settlements or parties external to the State (such as grantors, contributors, and other governments).
9270	Restricted for Unspent Bond Proceeds The balance of this GL code represents that portion of fund balance that is restricted for unspent bond proceeds by bond covenants.
9271	Restricted for Operations and Maintenance Reserve The balance of this GL code represents that portion of fund balance that is restricted for operations and maintenance expenditures by bond covenants.
9272	Restricted for Repair and Replacement Reserve The balance of this GL code represents that portion of fund balance that is restricted for repair and replacement expenditures by bond covenants.
9273	Restricted for Revenue Stabilization The balance of this GL code represents that portion of fund balance that is restricted for revenue stabilization by bond covenants.

GL CODE	GENERAL LEDGER CODE DESCRIPTION
9274	Restricted for Unspent GARVEE Bond Proceeds
	The balance of this GL code represents that portion of fund balance that is restricted for unspent GARVEE bond proceeds.
9283	Restricted for Third Tier Debt Service
	The balance of this GL code represents that portion of fund balance that is restricted by third tier debt service agreements.
9285	Restricted for GARVEE Bond Debt Service
	The balance of this GL code represents that portion of fund balance that is restricted by GARVEE bond debt service agreements.
	9310, 9320, 9330, and 9340 – COMMITTED FUND BALANCE
9310	Committed for Higher Education
	The balance of this GL code represents fund balance committed to higher education where resources are used only for the specific purposes determined by formal action of the state legislature.
9311	Committed for Education
	The balance of this GL code represents fund balance committed to K-12 education where resources are used only for the specific purposes determined by formal action of the state legislature.
9320	Committed for Transportation
	The balance of this GL code represents fund balance committed to transportation where resources are used only for the specific purposes determined by formal action of the state legislature.
9321	Committed for Other Purposes
	The balance of this GL code represents fund balances committed to other purposes where resources are used only for the specific purpose(s) determined by formal action of the state legislature.

GL CODE	GENERAL LEDGER CODE DESCRIPTION
9323	Committed for Human Services
	The balance of this GL code represents fund balance committed to human services where resources are used only for the specific purposes determined by formal action of the state legislature.
9324	Committed for Wildlife and Natural Resources
	The balance of this GL code represents fund balance committed to wildlife and natural resources where resources are used only for the specific purposes determined by formal action of the state legislature.
9325	Committed for Local Grants and Loans
	The balance of this GL code represents fund balances committed to local grants and loans where resources are used only for the specific purposes determined by formal action of state legislature.
9330	Committed for State Facilities
	The balance of this GL code represents fund balance committed for state facilities where resources are used only for the specific purposes determined by formal action of the state legislature.
9340	Committed for Debt Service
	The balance of this GL code represents fund balances committed to debt service where resources are used only for the specific purposes determined by formal action of the state legislature.
	9370 – ASSIGNED FUND BALANCE
9370	Assigned for Working Capital
	The balance of this GL code represents the portion of fund balance assigned by management for working capital purposes. Amounts assigned for working capital are not considered to represent available spendable resources.
9372	Assigned for Other Purposes
	The balance of this GL code represents management's intention to use a portion of fund balance for a specific purpose(s).

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	9390 – UNASSIGNED FUND BALANCE
9390	Unassigned
	The balance of this GL code represents total fund balance in the General Fund in excess of nonspendable, restricted, committed and assigned fund balances. In governmental funds other than the General Fund, it represents excess of nonspendable, restricted and committed fund balances over total fund balance (i.e., deficit).
	9510, 9513 and 9514 – BUDGETARY RESERVES
9510	Reserved for Encumbrances
	This GL code represents the portion of fund balance legally reserved during the fiscal year for encumbrances accumulated in GL Code 6410, "Encumbrances" or GL Code 9513, "Reserved for Encumbrances for Reappropriated Capital Appropriations," or GL Code 9514, "Reserved for Encumbrances for Continuing Operating Expenditure Authority."
9513	Reserved for Encumbrances for Reappropriated Capital Appropriations
	The balance of this GL code represents encumbrances outstanding at June 30 of the second fiscal year of the biennium that relate to capital appropriations which are reappropriated in the new biennium.
9514	Reserved for Encumbrances for Continuing Operating Expenditure Authority
	The balance of this GL code is used to record at summary level the balance of encumbrances for biennial operating expenditure authority at the end of the first year of the biennium not recorded in detail in GL Code 6410 “Encumbrances.” It is offset by an entry to GL Code 9510 “Reserved for Encumbrances.” At the beginning of the second fiscal year of the biennium, this GL code is reversed and encumbrances are recorded at the detail level in GL Code 6410. This GL code is not used at the end of the biennium.

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	9350, 9400 and 9545 – PROPRIETARY/GOVERNMENT-WIDE NET ASSETS
9350	Invested in Capital Assets, Net of Related Debt (OFM Only)
	The balance of this GL code is calculated as follows: capital assets, including restricted capital assets, net of accumulated depreciation (GL Code Series 2XXX) reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction or improvement of those assets (select GL Codes 51XX and 52XX).
9400	Accumulated Earnings (Losses)
	The balance of this GL code represents accumulated earnings or losses.
9410	Restricted Net Assets
	Assets whose use is subject to constraints that are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation. Agencies having a balance in this GL code at year-end are required to disclose the purpose of the reserve.
9450	Unrestricted Net Assets (OFM Only)
	The portion of net assets that is neither restricted nor invested in capital assets (net of related debt).
9545	Reserved for Unemployment Compensation
	The balance of this GL code represents the portion of net assets restricted for future payments of unemployment compensation benefits.
	9550 and 9600 – NET ASSETS HELD IN TRUST – PENSIONS AND OTHER TRUSTS
9550	Reserved for Retirement Systems
	The balance of this GL code represents the portion of net assets held in trust for future payments of retirement pensions.

GL CODE	GENERAL LEDGER CODE DESCRIPTION
9551	Reserved for Deferred Compensation The balance of this GL code represents the portion of net assets held in trust for future payments of deferred compensation to plan participants.
9554	Reserved for Local Government Investment Pool Participants The balance of this GL code represents the portion of net assets held in trust for future payments to participants of the Local Government Investment Pool.
9601	Reserved for Members (DRS Only) The balance of this GL code represents the portion of the net assets held in trust for retirement system member defined benefit account balances.
9603	Reserved for Benefits (DRS Only) The balance of this GL code represents the portion of the net assets held in trust for future retirement system pension benefit payments.
9604	Reserved for Benefits – Medical (DRS Only) The balance of this GL code represents the portion of the net assets held in trust for future retirement system medical benefit payments in LEOFF 2, WSPRS 1, and WSPRS 2.
9607	Reserved for Higher Education Retirement Plan Supplemental Benefits (DRS only) The balance of this GL code represents the portion of net assets held in trust for future higher education retirement plan supplemental benefit payments.
9608	Reserved for Members Defined Contributions - SIB (DRS Only) The balance of this GL code represents the portion of the net assets held in trust for retirement system member defined contribution account balances invested with the State Investment Board.
9609	Reserved for Members Defined Contributions - Self-Directed (DRS Only) The balance of this GL code represents the portion of the net assets held in trust for retirement system member defined contribution account balances invested in self-directed options.

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	9700 – FUND BALANCE/NET ASSET CHANGES and CORRECTIONS
9720	Prior Period Material Corrections (OFM Only)
	The balance of this GL code represents prior period material corrections made to beginning balances in fund equity accounts approved by OFM.
9721	Fund Type Reclassification Changes (OFM Only)
	The balance of this GL code represents a fund reclassification from one fund type to another fund type, approved by OFM.
9722	Accounting Policy Changes (OFM Only)
	The balance of this GL code represents prior period adjustments resulting from a change in accounting policy, approved by OFM.
9723	Capital Asset Policy Change
	The balance of this GL code represents prior period adjustments resulting from a change in the threshold for capitalization of assets, approved by OFM.
	9800 - GENERAL CAPITAL ASSETS VALUATION
9850	Investment in General Capital Assets
	The balance of this GL code represents the net equity in general capital assets constructed or purchased with governmental fund type account monies. (Used only in the General Capital Assets Subsidiary Account.)
	9900 - AFRS CLEARING
9910	Current Period Clearing
	This GL code is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this GL code should be zero.
9920	Current Period Clearing (All Fund Types Except Subsidiary Accounts)
	This GL code is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this GL code should be zero.

GL CODE	GENERAL LEDGER CODE DESCRIPTION
9940	Reserve Clearing (DRS Only) This GL code is used in AFRS as an offset to clear direct transfers between reserve accounts in pension trust funds. The balance of this GL code should be zero.
9998	Beginning Balance Clearing (OFM Only) This GL code is used in AFRS for entries to beginning general ledger account balances. The balance of this GL code should be zero.