



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

Insurance Building, PO Box 43113 • Olympia, Washington 98504-3113 • (360) 902-0555

June 21, 2000

OFM DIRECTIVE 00A-02

TO: Agency Directors and Policy Manual Holders

FROM: Sadie Rodriguez-Hawkins, Assistant Director
Accounting Division

SUBJECT: REVISIONS TO CHAPTER 75 UNIFORM CHART OF ACCOUNTS

Attached is a complete revision to Chapter 75, Uniform Chart of Accounts of the state of Washington's *State Administrative and Accounting Manual* (SAAM). The effective date of this revision is July 1, 2000. The materiality levels contained in 75.30.30, Roll-up Funds and Account Groups, are as of June 30, 1999. These changes include all legislative action through the 2000 Legislative Regular and Special Sessions and the Office of Financial Management (OFM) administrative changes.

The changes are as follows:

Account codes (75.30.30, 75.30.40, 75.30.50)

- Added: IK, IL, 06C, 218, 297, 298, 426, 437, 438, 439, 449, 633, 792, 793, 837
- Deleted: E4, FB, FF, 03G, 03V, 04A, 04C, 073, 122, 123, 135, 142, 183, 211, 229, 230, 240, 256, 519, 555, 751, 766, 856
- Title changed: FH, I5, 217, 649, 739
- Roll-Up Fund Materiality Level changed: BC, EC, EG, FE, FH, IE, IG, IH, IK, IL
- Administering Agency changed: 649, 760
- Budget Type changed: 739, 780, 800
- Fund Type changed: 739

General Ledger codes (75.40.10, 75.40.20)

- Description changed: 1110, 1205, 1209, 1210, 1216, 1280, 3220, 9557,

Object/Subobject codes (75.70.10, 75.70.20)

- Description changed: CC, EP, NW

Agency Directors and Policy Manual Holders
Page 2 of 2
June 21, 2000

Revenue Source codes (75.80.10)

- Added: 0161, 0162, 0163, 0484, 0578, 0598
- Deleted: 0158
- Title changed: 0274

Some of the changes identified in this update will not be reflected in the Agency Financial Reporting System (AFRS) until the completion of certain accounting transactions.

The changes to the account codes chapter 75.30 are reflected in the electronic version of the *Fund Reference* manual. The manual can be found at www.ofm.wa.gov/fund/maintoc.htm.

We are encouraging you to use the electronic version of the manual. You will find it under *State Administrative and Accounting Manual* (SAAM) at www.ofm.wa.gov/policy/saamintro.htm. If you have any questions or comments regarding SAAM, please call the Accounting Consultant assigned to your agency, or contact us at ofm.policy.manual@ofm.wa.gov.