



Chapter 75 - Uniform Chart of Accounts

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75.30 Fund / Account Codes

75.30.10 GAAP fund types

June 1, 2011

FUND TYPE TITLE	FUND TYPE CODE
1. GOVERNMENTAL FUNDS:	
General Fund	AA
Special Revenue Funds	BA
Debt Service Funds	CA
Capital Projects Funds	DA
Permanent Funds	EA
2. PROPRIETARY FUNDS:	
Enterprise Funds	FA
Internal Service Funds	GA
3. FIDUCIARY FUNDS:	
Private-Purpose Trust Funds	HA
Investment Trust Funds	HB
Pension (and Other Employee Benefit) Trust Funds	HC
Agency Funds	HD
4. GENERAL CAPITAL ASSETS & LONG-TERM OBLIGATIONS:	
General Capital Assets Subsidiary Account	IA
General Long-Term Obligations Subsidiary Account	JA
5. DISCRETE COMPONENT UNITS:	
Proprietary Fund Type Component Units	MA

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75.30.20

July 1, 2015

Cash and budget type codes**CODE****CASH TYPE**

Cash type codes are used to indicate the custody, restrictions or usage of cash and investments within an account. They are used to determine and control the cash related general ledger codes used in an account. The cash type for all state accounts is presented in Subsection 75.30.50.

1

Treasury Account

Cash is on deposit in and under the control of the State Treasurer. Treasury accounts are subject to expenditure authority unless specifically exempted.

2

Treasury Trust Account

Cash is not always required by law to be within the treasury, but is placed in the custody of the State Treasurer. Treasury Trust accounts are not always subject to expenditure authority.

3

Local Account

Cash is on deposit in a local bank account under the control of the agency. The local bank must be an approved public depository, as designated by the Public Deposit Protection Commission. Local accounts are not appropriated.

4

Local Government Investment Pool

Public funds as defined in RCW 43.250.020 that are on deposit in the Public Funds Investment Account, Account 523. The State Treasurer prescribes the rules for the operation of the Public Funds Investment Account, invests the funds on deposit, and separately tracks the activity/balances of each participant.

5

Non-Cash Account

These accounts are used to facilitate transfers from agency operating accounts into special budgeted allocation accounts. Currently there are no non-cash accounts. No cash is recorded in these accounts, only revenues and expenditures.

Note: In Treasury and Treasury Trust Accounts, cash closes to the administering agency at the end of each biennium, with the exception of the Agency Funds and Accounts 03K, 277, and 290.

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CODE	BUDGET TYPE
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Budget type codes are used to designate the degree to which an account is subject to expenditure authority and allotment control. The budget type for all state accounts is presented in Subsection 75.30.50.

A	<p>Appropriated Account</p> <p>Appropriated accounts require legislative authorization for an agency to make expenditures and incur obligations for specific purposes from designated resources available or estimate to be available during a specific period of time. The agency spending (allotment) plan is subject to review and approval by the Office of Financial Management (OFM).</p>
B	<p>Budgeted (Nonappropriated/Allotted) Account</p> <p>Budgeted accounts do not require legislative authorization for an agency to make expenditures and incur obligations. However, the agency spending (allotment) plan from designated resources available or estimated to be available during a specific period of time, is subject to review and approval by the OFM.</p>
H	<p>Nonappropriated/Nonallotted (Higher Education Special) Account</p> <p>Nonappropriated/nonallotted higher education accounts do not require legislative appropriation nor OFM spending (allotment) plan approval to make expenditures or incur obligations from designated resources available or estimated to be available during a specific period of time. This category is used by the institutions of higher education and consists of the following seven accounts: 143, 145, 147, 148, 443, and 505. All are local cash type 3.</p>
M	<p>Mixed (Partial Appropriated or Allotted/ Partial Nonappropriated) Account</p> <p>Specific portions of mixed accounts require legislative appropriation or OFM spending (allotment) plan approval to make expenditures or incur obligations from designated resources available or estimated to be available during a specific period of time. The remaining parts of the disbursements from a mixed account are not subject to either expenditure authority or spending plan approval. This category consists of the following accounts: 045, 11V, 133, 14F, 15B, 17B, 17R, 422, 470, 496, 540, 544, 551, 600, 608, 609, 645, 759, 788, and 833.</p>
N	<p>Nonappropriated/Nonallotted Account</p> <p>Nonappropriated/nonallotted accounts do not require legislative appropriation or OFM spending (allotment) plan approval to make expenditures or incur obligations from designated resources available or estimated to be available during a specific period of time.</p>

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75.30.30

July 1, 2002

**Fund types and subsidiary accounts –
government-wide statement codes**

FUND TYPE TITLE	GOVERNMENT-WIDE CODE
1. GOVERNMENTAL FUNDS:	
General Fund	1
Special Revenue Funds	1
Debt Service Funds	1
Capital Projects Funds	1
Permanent Funds	1
2. PROPRIETARY FUNDS:	
Enterprise Funds	2
Internal Service Funds	1
3. FIDUCIARY FUNDS:	
Private-Purpose Trust Funds	-
Investment Trust Funds	-
Pension (and Other Employee Benefit) Trust Funds	-
Agency Funds	-
4. GENERAL CAPITAL ASSETS & LONG-TERM OBLIGATIONS:	
General Capital Assets Subsidiary Account	1
General Long-Term Obligations Subsidiary Account	1
5. DISCRETE COMPONENT UNITS:	
Proprietary Fund Type Component Units	-

75.30.40 **Roll-up funds and subsidiary accounts – fund**
 July 1, 2015 **statement codes**

Fund Type Title / Roll-Up Fund Title	Roll-Up Fund	Fund Statement Code	Materiality Level * 06-30-14
1. <u>GOVERNMENTAL FUNDS</u>			
General Fund			
General Fund – Basic Account	AA	1A	\$1,000,000
Administrative Accounts in the General Fund	AC	1A	\$1,000,000
Other Accounts in the General Fund	AZ	1A	\$1,000,000
Special Revenue Funds			
Motor Vehicle Fund	BA	1Z	1,000,000
Multimodal Transportation Fund	BB	1Z	1,000,000
Central Administrative and Regulatory Fund	BD	1Z	1,000,000
Human Services Fund	BE	1Z	1,000,000
Wildlife and Natural Resources Fund	BF	1Z	1,000,000
Higher Education Fund	BG	1B	1,000,000
Local Construction and Loan Fund	BH	1Z	1,000,000
Debt Service Funds			
General Obligation Bond Fund	CA	1Z	1,000,000
Transportation General Obligation Bond Fund	CB	1Z	1,000,000
Tobacco Settlement Securitization Bond Fund	CC	1Z	1,000,000
Transportation Revenue Bond Fund	CD	1Z	569,000
Capital Projects Funds			
State Facilities Fund	DA	1Z	1,000,000
Higher Education Facilities Fund	DB	1Z	1,000,000
Permanent Funds			
Higher Ed. Endowment & Other Permanent Funds	EA	1C	1,000,000
Common School Permanent Fund	EC	1Z	1,000,000
2. <u>PROPRIETARY FUNDS</u>			
Enterprise Funds			
Workers' Compensation Fund	FB	2A	1,000,000
Lottery Fund	FD	2Z	1,000,000
Institutional Fund	FE	2Z	1,000,000

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Fund Type Title / Roll-Up Fund Title	Roll-Up Fund	Fund Statement Code	Materiality Level * 06-30-14
Unemployment Compensation	FG	2B	1,000,000
Higher Education Student Services Fund	FH	2C	1,000,000
Other Activities Fund	FI	2Z	1,000,000
State Guaranteed Education Tuition Program Fund	FK	2E	1,000,000
Internal Service Funds			
General Services Fund	GA	3Z	1,000,000
Data Processing Revolving Fund	GB	3Z	1,000,000
Higher Education Revolving Fund	GD	3Z	1,000,000
Risk Management Fund	GE	3Z	1,000,000
Health Insurance Fund	GF	3Z	1,000,000
3. <u>FIDUCIARY FUNDS</u>			
Private-Purpose Trust Funds			
Other Private-Purpose Trust Funds	JD	4C	1,000,000
Investment Trust Funds			
Local Government Pooled Investments Fund	IA	4B	1,000,000
Pension (and other Employee Benefit) Trust Funds			
Public Employees' Retirement System Plan 1 Fund	HA	4A	1,000,000
Public Employees' Retirement System Plan 2 and 3 Defined Benefit Fund	HB	4A	1,000,000
Public Employees' Retirement System Plan 3 Defined Contribution Fund	HC	4A	1,000,000
Teachers' Retirement System Plan 1 Fund	HE	4A	1,000,000
Teachers' Retirement System Plan 2 and 3 Defined Benefit Fund	HF	4A	1,000,000
Teachers' Retirement System Plan 3 Defined Contribution Fund	HG	4A	1,000,000
Public Safety Employees' Retirement System Plan 2	HH	4A	1,000,000
L.E.O.F.F. Retirement System Plan 1 Fund	HI	4A	1,000,000
L.E.O.F.F. Retirement System Plan 2 Fund	HJ	4A	1,000,000
State Patrol Retirement System Plan 2 Fund	HK	4A	N/A
State Patrol Retirement System Plan 1 Fund	HL	4A	1,000,000
Judicial Retirement Fund	HM	4A	252,000
Volunteer Firefighters' and Reserve Officers' Retirement Fund	HN	4A	1,000,000

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Fund Type Title / Roll-Up Fund Title	Roll-Up Fund	Fund Statement Code	Materiality Level * 06-30-14
Judges Supplemental Retirement Defined Contribution Fund	HP	4A	652,000
Judges Retirement Fund	HQ	4A	48,000
School Employees' Retirement System Plan 2 and 3 Defined Benefit Plan	HR	4A	1,000,000
School Employees' Retirement System Plan 3 Defined Contribution Plan	HS	4A	1,000,000
Deferred Compensation Trust Fund	HT	4A	1,000,000
Agency Funds			
Clearing Fund	KA	4D	N/A
Suspense Fund	KB	4D	N/A
Local Government Distributions Fund	KC	4D	N/A
Pooled Investments Fund	KD	4D	N/A
Retiree Health Insurance Fund	KE	4D	N/A
4. <u>GENERAL CAPITAL ASSETS & LONG-TERM OBLIGATION SUBSIDIARY ACCOUNTS</u>			
General Capital Assets Subsidiary	LA	8A	1,000,000
General Long-Term Obligations Subsidiary	LB	8B	1,000,000
5. <u>DISCRETE COMPONENT UNITS</u>			
Proprietary Fund Type Financing Authorities	MZ	9Z	N/A

* Materiality level presented is for consideration in relation to prior period adjustments, refer to Subsection 90.20.15; materiality level for current period activity would be in relation to current period balances/activity.

Uniform Chart of Accounts

75.30.50**Account codes: sequential by code number**

July 1, 2015

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
001	AA	AA	7000	A	1	9390	General Fund
002	BE	BA	3030	A	1	9323	Hospital Data Collection Account
003	BD	BA	2400	A	1	9321	Architects' License Account
006	GA	GA	0850	A	1	9400	Public Records Efficiency, Preservation and Access Account
007	BF	BA	4650	A	1	9324	Winter Recreation Program Account
014	BF	BA	4900	A	1	9324	Forest Development Account
018	AC	AA	4650	A	1	9324	Millersylvania Park Current Account
01B	BF	BA	4900	A	1	9324	ORV and Nonhighway Vehicle Account
01E	AC	AA	4900	A	1	9242	Geothermal Account
01F	BE	BA	2350	B	2	9323	Crime Victims' Compensation Account
01L	DB	DA	7000	A	1	9310	Higher Education Construction Account
01M	BF	BA	4650	A	1	9324	Snowmobile Account
01N	AC	AA	3100	A	1	9323	Institutional Impact Account
01P	KB	HD	7000	N	1	N/A	Suspense Account
01R	KB	HD	0900	N	1	N/A	Undistributed Receipts Account
01T	KC	HD	1400	N	1	N/A	Local Leasehold Excise Tax Account
023	AC	AA	4610	A	1	9324	Special Grass Seed Burning Research Account
024	BD	BA	2400	A	1	9321	Professional Engineers' Account
025	BB	BA	2050	B	2	9320	Pilotage Account
026	BD	BA	2400	A	1	9321	Real Estate Commission Account
027	BF	BA	4610	A	1	9324	Reclamation Account
02A	BF	BA	4900	A	1	9324	Surveys and Maps Account
02G	BE	BA	3030	A	1	9323	Health Professions Account
02H	BE	BA	3150	B	1	9323	Business Enterprises Revolving Account
02J	BD	BA	1650	A	1	9321	Certified Public Accountants' Account
02K	BE	BA	2250	A	1	9323	Death Investigations Account
02M	BB	BA	4050	A	1	9320	Essential Rail Assistance Account
02N	BF	BA	4650	A	1	9324	Parkland Acquisition Account

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Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
08V	BE	BA	3050	B	2	9323	Veterans Stewardship Account
08W	BF	BA	2400	B	2	9324	“Washington’s National Park Fund” Account
094	BB	BA	4050	A	1	9320	Transportation Infrastructure Account
095	BE	BA	2350	A	1	9323	Electrical License Account
096	BA	BA	4050	A	1	9234	Highway Infrastructure Account
097	BA	BA	4050	B	1	9320	Recreational Vehicle Account
098	BF	BA	4770	A	2	9324	Eastern Washington Pheasant Enhancement Account
099	BA	BA	4050	A	1	9234	Puget Sound Capital Construction Account
09A	BD	BA	2400	B	2	9321	We Love Our Pets Account
09B	BF	BA	4650	B	2	9324	Boating Safety Education Certification Account
09C	AC	AA	4670	A	1	9242	Farmlands Preservation Account
09E	BA	BA	4110	A	1	9234	Freight Mobility Investment Account
09F	BB	BA	4050	A	1	9320	High-Occupancy Toll Lanes Operations Account
09G	AC	AA	4670	A	1	9242	Riparian Protection Account
09H	BA	BA	4050	A	1	9234	Transportation Partnership Account
09J	BF	BA	4770	B	2	9324	Washington Coastal Crab Pot Buoy Tag Account
09K	BE	BA	0750	N	2	9323	Life Sciences Discovery Account
09L	BE	BA	3030	B	2	9323	Nursing Resource Center Account
09M	BF	BA	2250	A	1	9324	Aquatic Invasive Species Enforcement Account
09N	BF	BA	4770	A	1	9324	Aquatic Invasive Species Prevention Account
09P	BD	BA	1400	A	1	9325	City-County Assistance Account
09R	AC	AA	0750	A	1	9321	Economic Development Strategic Reserve Account
09T	BD	BA	3550	N	1	9325	Washington Main Street Trust Fund Account
102	BA	BA	4060	A	1	9234	Rural Arterial Trust Account
104	BF	BA	4770	A	1	9324	State Wildlife Account
106	BB	BA	2400	A	1	9320	Highway Safety Account
107	BD	BA	1400	A	1	9321	Liquor Excise Tax Account

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Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
108	BA	BA	4050	A	1	9234	Motor Vehicle Account
109	BA	BA	4050	A	1	9234	Puget Sound Ferry Operations Account
10A	BF	BA	4610	A	1	9324	Aquatic Algae Control Account
10B	BE	BA	1030	A	1	9323	Home Security Fund Account
10F	BB	BA	2400	B	2	9320	Share the Road Account
10G	BF	BA	4610	A	1	9324	Water Rights Tracking System Account
10K	AC	AA	3050	A	1	9323	Veterans Innovations Program Account
10L	AZ	AA	1070	B	2	9323	Health Insurance Partnership Account
10P	AC	AA	4610	A	1	9242	Columbia River Basin Water Supply Development Account
10R	AC	AA	1030	A	1	9324	Energy Freedom Account
10T	AC	AA	4780	A	1	9242	Hood Canal Aquatic Rehabilitation Bond Account
10V	AZ	AA	4670	B	2	9324	Invasive Species Council Account
10W	AZ	AA	2350	B	2	9321	Family and Medical Leave Enforcement Account
110	BF	BA	4770	A	1	9324	Special Wildlife Account
111	BD	BA	2150	A	1	9321	Public Service Revolving Account
113	BH	BA	3500	A	1	9246	Common School Construction Account
116	BF	BA	4610	B	1	9324	Basic Data Account
119	BE	BA	5400	A	1	9240	Unemployment Compensation Administration Account
11A	BG	BA	6990	B	2	9310	Employment Training Finance Account
11B	BB	BA	4050	A	1	9320	Regional Mobility Grant Program Account
11E	BB	BA	4110	A	1	9320	Freight Mobility Multimodal Account
11F	AC	AA	3000	A	1	9323	Reinvesting in Youth Account
11H	BF	BA	4900	A	1	9324	Forest and Fish Support Account
11J	BF	BA	4610	B	2	9324	Electronic Products Recycling Account
11K	BE	BA	0550	A	1	9323	Washington Auto Theft Prevention Authority Account

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Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
11M	AC	AA	3870	B	2	9321	Poet Laureate Account
11N	AZ	AA	3550	A	1	9321	Heritage Barn Preservation Account
11P	BF	BA	3030	B	2	9324	Large On-Site Sewage Systems Account
11R	AZ	AA	3030	B	2	9323	Hospital Infection Control Grant Account
11V	BE	BA	3050	M	2	9323	Veteran Estate Management Account
11W	AC	AA	4610	A	1	9324	Water Quality Capital Account
120	BE	BA	5400	A	1	9323	Administrative Contingency Account
125	AC	AA	4610	A	1	9324	Site Closure Account
126	BF	BA	4950	B	2	9324	Agricultural Local Account
128	BF	BA	4950	B	2	9324	Grain Inspection Revolving Account
12B	AZ	AA	1030	A	1	9324	Green Energy Incentive Account Subaccount of the Energy Freedom Account
12C	BE	BA	1030	A	1	9323	Affordable Housing for All Account
12E	BE	BA	3000	B	2	9323	Assisted Living Facility Temporary Management Account
12F	BD	BA	1000	B	2	9321	Manufactured/Mobile Home Dispute Resolution Program Account
12G	BF	BA	4770	B	2	9324	Rockfish Research Account
12H	BD	BA	2450	N	2	9323	Uniformed Service Shared Leave Pool Account
12J	AC	AA	4670	A	1	9324	Boating Activities Account
12K	AZ	AA	4780	A	1	9324	Puget Sound Scientific Research Account
12L	AC	AA	4650	B	2	9324	Outdoor Education and Recreation Program Account
12M	BD	BA	0850	A	1	9321	Charitable Organization Education Account
12N	BG	BA	3400	N	2	9310	GET Ready for Math and Science Scholarship Account
12P	AC	AA	3600	B	2	9324	Geoduck Aquaculture Research Account
12R	AC	AA	1030	A	1	9323	Independent Youth Housing Account
12T	BE	BA	3000	A	1	9323	Traumatic Brain Injury Account

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Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
12V	GF	GA	1070	B	2	9400	Public Employees' Benefits Board Medical Benefits Administration Account
12W	AZ	AA	3050	A	1	9323	Veterans Conservation Corps Account
131	AC	AA	4950	B	2	9325	Fair Account
132	AZ	AA	1030	B	2	9324	State Trade Fair Account
133	BE	BA	3570	M	2	9323	Children's Trust Account
134	BE	BA	5400	A	1	9323	Employment Services Administrative Account
138	BD	BA	1600	A	1	9321	Insurance Commissioner's Regulatory Account
141	BD	BA	2250	B	3	9238	Federal Seizure Account
143	BG	BA	3650	H	3	9230	Institutions of Higher Education Federal Appropriations Account (Morrill-Bankhead-Jones Act Account)
144	BA	BA	4070	A	1	9234	Transportation Improvement Account
145	BG	BA	LCLO	H	3	9310	Institutions of Higher Education - Grants and Contracts Account
146	BD	BA	4670	A	1	9321	Firearms Range Account
147	BG	BA	6990	H	3	9310	Institutions of Higher Education – Plant Account
148	BG	BA	LCLO	H	3	9310	Institutions of Higher Education - Dedicated Local Account
149	BG	BA	LCLO	B	3	9310	Institutions of Higher Education - Operating Fees Account
14A	BF	BA	4770	A	1	9324	Wildlife Rehabilitation Account
14B	AC	AA	1050	A	1	9250	Budget Stabilization Account
14C	AZ	AA	4780	A	1	9324	Puget Sound Recovery Account
14E	BD	BA	0850	B	2	9330	Washington State Heritage Center Account
14F	AC	AA	2350	M	2	9323	Family Leave Insurance Account
14G	BF	BA	4770	A	1	9324	Ballast Water Management Account
14H	AC	AA	1030	A	1	9325	Community Preservation and Development Authority Account

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Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
14J	BD	BA	3030	B	2	9323	Ambulatory Surgical Facility Account
14L	AC	AA	1400	A	1	9325	Streamlined Sales and Use Tax Mitigation Account
14M	BD	BA	1030	A	1	9321	Financial Fraud and Identity Theft Crimes Investigation and Prosecution Account
14N	AC	AA	0110	B	2	9321	Legislative Oral History Account
14P	AC	AA	3550	B	2	9321	Skeletal Human Remains Assistance Account
14R	BD	BA	2450	A	1	9238	Military Department Active State Service Account
14V	BD	BA	2400	A	1	9320	Ignition Interlock Device Revolving Account
14W	BE	BA	2250	B	2	9323	Reduced Cigarette Ignition Propensity Account
150	BE	BA	1030	A	1	9323	Low-Income Weatherization and Structural Rehabilitation Assistance Account
151	BF	BA	4650	B	2	9324	Chief Joseph Recreation Development Account
153	BB	BA	4050	A	1	9320	Rural Mobility Grant Program Account
154	BD	BA	1000	A	1	9320	New Motor Vehicle Arbitration Account
158	BF	BA	4900	A	1	9324	Aquatic Land Dredged Material Disposal Site Account
159	BF	BA	4650	B	1	9324	Parks Improvement Account
15A	BE	BA	1030	B	2	9323	Transitional Housing Operating and Rent Account
15B	AZ	AA	3650	M	2	9310	Food Animal Veterinarian Conditional Scholarship Account
15C	AC	AA	1030	A	1	9321	Washington Community Technology Opportunity Account
15F	AZ	AA	1240	A	1	9321	Local Public Safety Enhancement Account
15G	AC	AA	1020	B	2	9321	Prevent or Reduce Owner-Occupied Foreclosure Program Account
15H	BF	BA	4610	A	1	9260	Cleanup Settlement Account

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Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
15J	AZ	AA	1030	A	1	9321	Building Communities Fund Account
15K	AC	AA	4610	A	1	9324	Columbia River Water Delivery Account
15L	BD	BA	1400	N	2	9321	Annual Property Revaluation Grant Account
15M	BF	BA	3030	A	1	9324	Biotoxin Account
15N	AZ	AA	3650	B	2	9321	Business Assistance Account
15P	BF	BA	1030	A	1	9242	Energy Recovery Act Account
15R	AZ	AA	6990	A	1	9310	Evergreen Jobs Training Account
15T	BD	BA	1030	B	2	9238	Broadband Mapping Account
15V	BD	BA	2400	B	2	9321	Funeral and Cemetery Account
15W	BD	BA	1600	B	2	9321	Guaranteed Asset Protection Waiver Account
160	BD	BA	4610	A	1	9324	Wood Stove Education and Enforcement Account
162	BE	BA	2350	A	1	9323	Farm Labor Contractor Account
163	BE	BA	2350	A	2	9323	Worker and Community Right to Know Account
165	KA	HD	1070	N	1	N/A	Salary Reduction Account
167	BF	BA	4900	A	1	9324	Natural Resources Conservation Areas Stewardship Account
169	BD	BA	1850	A	2	9321	Horse Racing Commission Operating Account
16A	BD	BA	0550	A	1	9321	Judicial Stabilization Trust Account
16B	BD	BA	2400	B	2	9321	Landscape Architects' License Account
16C	KC	HD	1400	N	2	N/A	Real Estate and Property Tax Administration Assistance Account
16E	BF	BA	4900	B	2	9324	Specialized Forest Products Outreach and Education Account
16F	AC	AA	0850	B	2	9321	Washington State Flag Account
16G	BE	BA	3030	B	2	9323	Universal Vaccine Purchase Account
16H	BF	BA	4770	B	2	9324	Columbia River Recreational Salmon and Steelhead Pilot Stamp Program Account
16J	BB	BA	4050	A	1	9234	State Route Number 520 Corridor Account
16K	AZ	AA	1020	B	2	9321	Mortgage Recovery Fund Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
16L	BE	BA	5400	B	2	9323	Accessible Communities Account
16M	BD	BA	2400	B	1	9321	Appraisal Management Company Account
16N	BE	BA	3050	B	2	9323	Disabled Veterans Assistance Account
16P	BF	BA	4900	A	1	9324	Marine Resources Stewardship Trust Account
16R	AC	AA	1050	B	2	9324	Multiagency Permitting Team Account
16T	BF	BA	4610	B	2	9324	Product Stewardship Programs Account
16V	AC	AA	4610	A	1	9324	Water Rights Processing Account
16W	BE	BA	1070	A	1	9323	Hospital Safety Net Assessment Account
172	BE	BA	1070	B	1	9323	Basic Health Plan Trust Account
173	BF	BA	4610	A	1	9324	State Toxics Control Account
174	BF	BA	4610	A	1	9324	Local Toxics Control Account
176	BF	BA	4610	A	1	9324	Water Quality Permit Account
177	AZ	AA	0550	A	1	9321	Judicial Retirement Administrative Account
17A	KC	HD	1400	N	2	N/A	County Enhanced 911 Excise Tax Account
17B	BE	BA	3570	A	1	9323	Home Visiting Services Account
17C	AC	AA	6990	A	1	9310	Opportunity Express Account
17E	AC	AA	7000	A	1	9321	State Efficiency and Restructuring Account
17F	AC	AA	3400	A	1	9310	Washington Opportunity Pathways Account
17H	BE	BA	1030	B	2	9323	Washington Global Health Technologies and Product Development Account
17K	AC	AA	1070	A	1	9323	Basic Health Plan Stabilization Account
17L	BD	BA	1030	B	2	9321	Foreclosure Fairness Account
17M	BE	BA	3570	B	2	9311	Individual-Based/Portable Background Check Clearance Account
17N	BB	BA	4050	A	1	9320	Complete Streets Grant Program Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
17P	BB	BA	4050	A	1	9320	State Route Number 520 Civil Penalties Account
17R	AC	AA	3400	M	2	9310	Aerospace Training Student Loan Account
17T	BE	BA	1070	A	1	9240	Health Benefit Exchange Account
17V	BE	BA	2400	B	2	9323	Volunteer Firefighters Account
17W	BB	BA	2400	A	1	9320	Limousine Carriers Account
180	BD	BA	1100	B	2	9321	Local Government Administrative Hearings Account
182	BF	BA	4610	A	1	9324	Underground Storage Tank Account
184	BD	BA	3900	B	3	9311	Local Museum Account - Washington State Historical Society
185	BD	BA	3950	B	3	9311	Local Museum Account - Eastern Washington State Historical Society
186	BA	BA	4060	A	1	9234	County Arterial Preservation Account
189	BF	BA	4900	B	2	9324	Clarke-McNary Account
18A	BD	BA	1030	B	2	9321	Investing in Innovation Account
18B	DA	DA	4610	A	1	9330	Columbia River Basin Taxable Bond Water Supply Development Account
18C	AZ	AA	3500	B	2	9311	Native Education Public-Private Partnership Account
18E	BD	BA	3500	B	2	9311	Educator Certification Processing Account
18F	AZ	AA	3500	B	2	9311	High School Completion Account
18G	AC	AA	3400	B	2	9310	Opportunity Scholarship Match Transfer Account
18H	AC	AA	3400	A	1	9310	Opportunity Expansion Account
18J	BA	BA	4050	A	1	9234	Capital Vessel Replacement Account
18K	AC	AA	2270	N	2	9321	24/7 Sobriety Account
18L	BF	BA	4770	A	1	9324	Hydraulic Project Approval Account
18M	BE	BA	2400	B	2	9311	Music Matters Awareness Account
18N	BD	BA	2150	B	2	9321	Damage Prevention Account
18P	AC	AA	1030	B	2	9323	Shelter to Housing Project Account
18R	BE	BA	2400	B	2	9321	Seattle Sounders FC Account
18T	AC	AA	3000	A	1	9323	Child and Family Reinvestment Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
18V	AZ	AA	3500	B	2	9311	Science, Technology, Engineering, and Mathematics Education Lighthouse Account
18W	BB	BA	4050	A	1	9320	Public Transportation Grant Program Account
190	BF	BA	4900	B	2	9324	Forest Fire Protection Assessment Account
193	BF	BA	4900	B	2	9324	State Forest Nursery Revolving Account
195	BF	BA	1030	B	2	9238	Energy Account
196	JD	HA	1400	B	2	9400	Unclaimed Personal Property Account
197	BD	BA	0400	B	2	9321	Statute Law Committee Publications Account
198	BF	BA	4900	B	2	9324	Access Road Revolving Account
199	BF	BA	4610	A	1	9324	Biosolids Permit Account
19A	BE	BA	1070	A	1	9323	Medicaid Fraud Penalty Account
19B	BE	BA	3510	B	2	9323	School for the Blind Account
19C	BF	BA	4900	A	1	9324	Forest Practices Application Account
19E	BD	BA	2400	B	2	9321	4-H Programs Account
19F	BE	BA	2400	B	2	9311	Seattle Seahawks Account
19G	BF	BA	4610	A	1	9324	Environmental Legacy Stewardship Account
19H	BE	BA	3530	B	2	9323	Center for Childhood Deafness and Hearing Loss Account
19J	AC	AA	2150	B	2	9321	Universal Communications Services Account
19K	AC	AA	4610	A	1	9242	Yakima Integrated Plan Implementation Account
19L	AC	AA	3590	A	1	9311	Charter Schools Oversight Account
19M	BG	BA	2400	B	2	9310	Seattle University Account
19N	AZ	AA	4610	A	1	9324	Diesel Idle Reduction Account
19P	BD	BA	1000	B	2	9321	Child Rescue Account
19R	BE	BA	3000	B	2	9323	Residential Services and Support Account
19T	BB	BA	2400	A	1	9320	DOL Technology Improvement and Data Management Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
19V	AC	AA	1030	N	2	9323	Cancer Research Endowment Fund Match Transfer Account
19W	BF	BA	4770	B	2	9324	Wolf-livestock Conflict Account
200	BF	BA	4770	A	1	9242	Regional Fisheries Enhancement Salmonid Recovery Account
201	BA	BA	2400	A	1	9320	DOL Services Account
202	BE	BA	3030	A	1	9323	Medical Test Site Licensure Account
203	BB	BA	4050	A	1	9320	Passenger Ferry Account
204	BD	BA	2200	A	1	9321	Volunteer Firefighters' and Reserve Officers' Relief and Pension Administrative Account
205	BE	BA	1030	B	2	9323	Mobile Home Park Relocation Account
206	BE	BA	3100	B	2	9323	Cost of Supervision Account
207	BF	BA	4610	A	1	9324	Hazardous Waste Assistance Account
209	BF	BA	4770	B	2	9324	Regional Fisheries Enhancement Group Account
20A	BF	BA	2400	B	2	9324	State Flower Account
20B	BF	BA	4610	A	1	9324	Brownfield Redevelopment Trust Fund Account
20C	AC	AA	4610	A	1	9324	Yakima Integrated Plan Implementation Taxable Bond Account
20D	BG	BA	1650	N	2	9310	Certified Public Accounting Scholarship Transfer Account
20E	BD	BA	2270	B	2	9321	Washington Internet Crimes Against Children Account
20F	AZ	AA	6990	A	1	9310	Invest in Washington Account
20H	BA	BA	4050	A	1	9234	Connecting Washington Account
20J	BB	BA	4050	A	1	9320	Electric Vehicle Charging Infrastructure Account
20K	BD	BA	1950	B	2	9321	Licensing and Enforcement System Modernization Project Account
20L	AC	AA	3570	A	1	9311	Early Start Account
20M	BE	BA	1400	A	1	9323	Puget Sound Taxpayer Accountability Account
20R	BF	BA	4610	A	1	9324	Radioactive Mixed Waste Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
210	BD	BA	2250	B	2	9321	Fire Protection Contractor License Account
213	BE	BA	3050	B	2	9323	Veterans' Emblem Account
214	BE	BA	3030	B	2	9323	Temporary Worker Housing Account
215	BA	BA	4050	A	1	9234	Special Category C Account
216	BF	BA	4610	A	1	9324	Air Pollution Control Account
217	BF	BA	4610	A	1	9324	Oil Spill Prevention Account
218	BB	BA	4050	A	1	9320	Multimodal Transportation Account
219	BF	BA	4610	A	2	9324	Air Operating Permit Account
222	BF	BA	4610	A	1	9324	Freshwater Aquatic Weeds Account
223	BF	BA	4610	A	1	9324	Oil Spill Response Account
225	BD	BA	2250	A	2	9323	Fingerprint Identification Account
226	BD	BA	2250	B	3	9321	State Seizures Account
234	BD	BA	2350	A	1	9325	Public Works Administration Account
235	BD	BA	3030	A	1	9323	Youth Tobacco Prevention Account
237	BF	BA	4650	A	1	9324	Recreation Access Pass Account
241	CA	CA	0100	N	3	9252	COP Account – Ecology Building
244	AC	AA	4670	A	1	9242	Habitat Conservation Account
245	DA	DA	1050	A	1	9248	Public Safety Reimbursable Bond Account
246	DB	DA	6990	A	1	9310	Community and Technical College Forest Reserve Account
252	DB	DA	LCLO	N	3	9230	Higher Education Non-Proprietary Local Capital Account
253	AC	AA	7000	A	1	9310	Education Construction Account
259	BF	BA	4770	B	2	9324	Coastal Crab Account
260	BG	BA	3600	A	1	9310	UW Operating Fees Account
262	BD	BA	2350	A	1	9321	Manufactured Home Installation Training Account
263	BD	BA	1030	A	1	9321	Community and Economic Development Fee Account
267	BF	BA	4670	A	1	9324	Recreation Resources Account
268	BF	BA	4670	A	1	9324	Nonhighway and Off-Road Vehicle Activities (NOVA) Program Account
269	BF	BA	4650	A	1	9324	Parks Renewal and Stewardship Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
271	BG	BA	3650	A	1	9310	WSU Operating Fees Account
274	BE	BA	3000	B	2	9323	Adult Family Home Account
275	BG	BA	3750	A	1	9310	CWU Operating Fees Account
277	BD	BA	7000	B	1	9321	State Agency Parking Account
281	BB	BA	2400	A	2	9320	Impaired Driving Safety Account
283	BE	BA	3000	A	2	9240	Juvenile Accountability Incentive Account
285	AZ	AA	1030	A	1	9325	Growth Management Planning and Environmental Review Account
289	DA	DA	1790	A	1	9330	Thurston County Capital Facilities Account
290	AC	AA	7000	B	2	9321	Savings Incentive Account
291	AC	AA	3500	A	1	9321	Education Savings Account
294	BF	BA	4770	B	2	9324	Sea Cucumber Dive Fishery Account
295	BF	BA	4770	B	2	9324	Sea Urchin Dive Fishery Account
296	BF	BA	4610	A	1	9324	Columbia River Basin Water Supply Revenue Recovery Account
297	BD	BA	2150	A	2	9324	Pipeline Safety Account
298	BD	BA	2400	B	2	9324	Geologists' Account
300	BD	BA	1020	B	2	9321	Financial Services Regulation Account
303	CB	CA	0100	A	1	9340	Highway Bond Retirement Account
304	CB	CA	0100	A	1	9340	Ferry Bond Retirement Account
305	CB	CA	0100	A	1	9340	Transportation Improvement Board Bond Retirement Account
315	BE	BA	1950	A	1	9323	Dedicated Marijuana Account
319	BE	BA	3030	A	1	9323	Public Health Supplemental Account
320	BF	BA	4770	B	2	9324	Puget Sound Crab Pot Buoy Tag Account
328	BD	BA	2270	B	2	9321	Criminal Justice Training Commission Firing Range Maintenance Account
347	CA	CA	3650	B	1	9340	Washington State University Bond Retirement Account
348	CA	CA	3600	B	1	9340	University of Washington Bond Retirement Account
355	AC	AA	7000	A	1	9244	State Taxable Building Construction Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
357	DB	DA	7000	A	1	9230	Gardner-Evans Higher Education Construction Account
359	AC	AA	3500	A	1	9246	School Construction and Skill Centers Building Account
364	DA	DA	2450	A	1	9330	Military Department Capital Account
380	CA	CA	0100	A	1	9340	Debt-Limit General Fund Bond Retirement Account
381	CA	CA	0100	A	1	9340	Debt-Limit Reimbursable Bond Retirement Account
382	CA	CA	0100	A	1	9340	Nondebt-Limit General Fund Bond Retirement Account
383	CA	CA	0100	A	1	9340	Nondebt-Limit Reimbursable Bond Retirement Account
384	CA	CA	0100	A	1	9340	Nondebt-Limit Proprietary Appropriated Bond Retirement Account
385	CA	CA	0100	A	1	9340	Nondebt-Limit Proprietary Nonappropriated Bond Retirement Account
386	CA	CA	0100	A	1	9340	Nondebt-Limit Revenue Bond Retirement Account
387	BG	BA	3600	N	3	9310	University of Washington Facilities Bond Retirement Account
389	CD	CA	0100	A	1	9340	Toll Facility Bond Retirement Account
401	FE	FA	3100	N	1	9400	Correctional Industries Account
403	GD	GA	3600	N	3	9400	Self - Insurance Revolving Account
404	BD	BA	0900	A	1	9321	State Treasurer's Service Account
405	GA	GA	1000	A	1	9400	Legal Services Revolving Account
407	FI	FA	0850	B	1	9400	Secretary of State's Revolving Account
408	BF	BA	4610	B	1	9324	Coastal Protection Account
409	KD	HD	0900	N	2	N/A	Investment Income Account
410	GA	GA	4050	B	1	9400	Transportation Equipment Account
411	GA	GA	4900	N	2	9400	Natural Resources Equipment Account
413	FI	FA	0950	B	2	9400	Municipal Revolving Account
415	GA	GA	1050	A	1	9400	Personnel Service Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
416	BD	BA	3500	N	2	9323	Surplus and Donated Food Commodities Revolving Account
418	GF	GA	1070	A	1	9400	State Health Care Authority Administrative Account
421	GB	GA	1050	B	2	9400	Education Technology Revolving Account
422	GA	GA	1790	M	2	9400	Enterprise Services Account
424	BD	BA	1000	B	2	9321	Anti-Trust Revolving Account
432	BB	BA	4050	N	3	9320	King Street Railroad Station Facility Account
433	FD	FA	1160	B	3	9400	Shared Game Lottery Account
436	GA	GA	1050	B	2	9400	OFM Labor Relations Service Account
438	GF	GA	1070	B	2	9400	Uniform Dental Plan Benefits Administration Account
439	GF	GA	1070	B	2	9400	Uniform Medical Plan Benefits Administration Account
440	GD	GA	LCLO	N	3	9400	Institutions of Higher Education - Stores Account
441	BD	BA	0850	A	1	9325	Local Government Archives Account
442	FI	FA	0370	B	2	9400	Legislative Gift Center Account
443	GD	GA	LCLO	H	3	9400	Institutions of Higher Education - Data Processing Account
444	GA	GA	4770	B	2	9400	Fish and Wildlife Equipment Revolving Account
445	FB	FA	2350	B	2	9400	Self-Insured Employer Overpayment Reimbursement Account
446	FB	FA	2350	N	2	9400	Industrial Insurance Rainy Day Fund Account
447	AC	AA	1050	B	2	9321	Information Technology Investment Revolving Account
448	GD	GA	LCLO	N	3	9400	Institutions of Higher Education - Printing Account
449	FI	FA	0100	N	2	9400	Certificates of Participation and Other Financing Account - Local
450	GD	GA	LCLO	N	3	9400	Institutions of Higher Education - Other Facilities Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
453	GA	GA	1470	A	2	9400	O.M.W.B.E. Enterprises Account
455	GA	GA	1050	A	1	9400	Higher Education Personnel Services Account
457	GD	GA	LCLO	N	3	9400	Institutions of Higher Education – Retirement Benefits Revolving Account
458	GB	GA	1630	M	2	9400	Consolidated Technology Services Revolving Account
460	GD	GA	LCLO	N	3	9400	Institutions of Higher Education - Motor Pool Account
461	GB	GA	1050	B	2	9400	Shared Information Technology System Revolving Account
466	GB	GA	1050	A	2	9400	Statewide Information Technology System Development Revolving Account
470	FI	FA	0850	M	2	9400	Imaging Account
471	GA	GA	2250	B	2	9400	State Patrol Nonappropriated Airplane Revolving Account
472	GB	GA	1050	B	2	9400	Statewide Information Technology System Maintenance and Operations Revolving Account
477	FD	FA	1160	N	2	9400	Lottery Investment Account
480	BD	BA	3500	B	2	9321	Financial Education Public-Private Partnership Account
482	GA	GA	3650	N	3	9400	Dairy/Forage Facility Revolving Account
483	GA	GA	0950	A	1	9400	Auditing Services Revolving Account
484	GA	GA	1100	A	1	9400	Administrative Hearings Revolving Account
485	BD	BA	1850	B	2	9321	Horse Racing Commission Washington Bred Owners' Bonus Fund and Breeder Awards Account
489	AC	AA	7000	A	1	9321	Pension Funding Stabilization Account
490	AZ	AA	4050	B	2	9320	Regional Transportation Investment District Account
495	BB	BA	4050	N	2	9320	Toll Collection Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
496	BG	BA	3400	M	2	9310	Future Teachers Conditional Scholarship Account
497	BD	BA	1850	B	2	9321	Horse Racing Commission Class C Purse Fund Account
498	BE	BA	2400	B	2	9323	Washington State Council of Fire Fighters Benevolent Account
499	BE	BA	2400	B	2	9323	Law Enforcement Memorial Account
500	BF	BA	4610	A	1	9324	Perpetual Surveillance and Maintenance Account
501	BD	BA	1950	A	2	9321	Liquor Revolving Account
503	BG	BA	3540	B	2	9310	Tuition Recovery Trust Account
505	FH	FA	3600	H	3	9400	University of Washington - University Hospital Account
507	BF	BA	4770	A	1	9324	Oyster Reserve Land Account
508	FI	FA	LCLO	N	3	9400	Miscellaneous Enterprise Activities Account
511	BA	BA	4050	A	1	9234	Tacoma Narrows Toll Bridge Account
512	FE	FA	LCLO	N	3	9400	Institutional Stores Account
513	BF	BA	4900	A	1	9324	Derelict Vessel Removal Account
514	AZ	AA	4710	B	2	9324	Agricultural Conservation Easements Account
515	BE	BA	2250	B	2	9323	DNA Data Base Account
516	BF	BA	4950	B	2	9324	Fruit and Vegetable Inspection Account
522	FH	FA	LCLO	N	3	9400	Institutions of Higher Education – Associated Students' Account
523	IA	HB	0900	N	4	9554	Public Funds Investment Account
524	FH	FA	LCLO	N	3	9400	Institutions of Higher Education – Bookstore Account
525	KA	HD	0850	N	2	N/A	Washington State Combined Fund Drive Account
526	JD	HA	3050	N	3	9400	Veterans' Memorial Account
527	JD	HA	1400	N	3	9400	Administrator for Intestate Estates Accounts
528	FH	FA	LCLO	N	3	9400	Institutions of Higher Education – Parking Account
532	BE	BA	1030	A	1	9323	Washington Housing Trust Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
534	AC	AA	3400	N	2	9310	Washington Graduate Fellowship Trust Account
535	BB	BA	4050	A	1	9320	Alaskan Way Viaduct Replacement Project Account
536	BE	BA	3500	B	2	9240	Federal Food Service Revolving Account
543	FI	FA	0550	A	2	9400	Judicial Information Systems Account
544	FI	FA	4620	M	2	9400	Pollution Liability Insurance Program Trust Account
545	FI	FA	4620	B	2	9400	Heating Oil Pollution Liability Trust Account
546	GE	GA	1790	B	2	9400	Risk Management Administration Account
547	GE	GA	1790	N	2	9400	Liability Account
548	AC	AA	3410	B	1	9321	Law Enforcement Officers' and Fire Fighters' Retirement System Plan 2 Expense Account
549	BD	BA	0850	A	1	9238	Election Account
550	BA	BA	4050	A	1	9234	Transportation 2003 Account (Nickel Account)
551	AC	AA	1030	M	2	9323	Washington Youth and Families Account
552	AC	AA	4710	A	2	9324	Conservation Assistance Revolving Account
553	BD	BA	0950	B	2	9321	Performance Audits of Government Account
561	BG	BA	6990	B	2	9310	Community and Technical College Innovation Account
562	BE	BA	3000	A	1	9240	Skilled Nursing Facility Safety Net Trust Fund Account
563	AZ	AA	4050	A	1	9320	Columbia River Crossing Project Account
564	BF	BA	4610	A	1	9324	Water Pollution Control Revolving Administration Account
565	AZ	AA	4610	A	1	9324	Yakima Integrated Plan Implementation Revenue Recovery Account
566	BF	BA	4900	A	1	9321	Community Forest Trust Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
569	FH	FA	LCLO	N	3	9400	Institutions of Higher Education - Food Services Account
570	FH	FA	LCLO	N	3	9400	Institutions of Higher Education - Other Enterprises Account
571	BA	BA	4050	A	1	9234	Multiuse Roadway Safety Account
573	FH	FA	LCLO	N	3	9400	Institutions of Higher Education - Housing and Food Account
575	FE	FA	3100	N	3	9400	Vocational Education Revolving Account - Corrections
577	FD	FA	1160	B	3	9400	State Lottery Account
578	FD	FA	1160	A	1	9400	Lottery Administrative Account
595	BA	BA	4050	A	1	9320	Interstate 405 Express Toll Lanes Operations Account
600	BD	BA	1240	M	1	9321	Department of Retirement Systems Expense Account
601	EA	EA	1260	N	1	9230	Agricultural Permanent Account
603	EA	EA	1260	N	1	9242	Millersylvania Park Trust Account
604	EA	EA	1260	N	1	9230	Normal School Permanent Account
605	EC	EA	1260	N	1	9232	Permanent Common School Account
606	EA	EA	1260	N	1	9230	Scientific Permanent Account
607	EA	EA	1260	N	1	9230	State University Permanent Account
608	FB	FA	2350	M	1	9400	Accident Account
609	FB	FA	2350	M	1	9400	Medical Aid Account
610	FB	FA	2350	N	1	9400	Accident Reserve Account
614	HN	HC	2200	N	1	9550	Volunteer Firefighters' and Reserve Officers' Relief and Pension Principal Account
615	HL	HC	1240	N	1	960x	Washington State Patrol Retirement System Plan 1 Account
616	HQ	HC	1240	N	1	960x	Judges' Retirement Account
620	FG	FA	5400	N	3	9545	Unemployment Compensation Account
622	FG	FA	5400	N	3	9545	Unemployment Compensation Federal Employees' Benefit Payment Account
630	HK	HC	1240	N	1	960x	Washington State Patrol Retirement System Plan 2 Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
631	HA	HC	1240	N	1	960x	Public Employees' Retirement System Plan 1 Account
632	HE	HC	1240	N	1	960x	Teachers' Retirement System Plan 1 Account
633	HR	HC	1240	N	1	960x	School Employees' Retirement System Combined Plan 2 and 3 Account
635	HH	HC	1240	N	1	960x	Public Safety Employees' Retirement System Plan 2 Account
636	KA	HD	3000	N	3	N/A	Foster Care Trust Account
641	HB	HC	1240	N	1	960x	Public Employees' Retirement System Combined Plan 2 and 3 Account
642	HF	HC	1240	N	1	960x	Teachers' Retirement System Combined Plan 2 and 3 Account
644	BE	BA	3100	N	3	9323	Community Services Revolving Account
645	BD	BA	LCLO	M	3	9232	Washington State Historical Trust Account
646	AC	AA	1240	N	2	9310	Higher Education Retirement Plan Supplemental Benefit Account
649	MZ	MA	LCL0	N	3	9400	Discrete Component Unit Processing Account
651	KA	HD	LCLO	N	3	N/A	Institutional Residents' Deposit Account
653	AC	AA	3400	N	2	9310	Washington Distinguished Professorship Trust Account
660	KA	HD	4900	N	2	N/A	Natural Resources Deposit Account
687	BH	BA	4950	N	2	9244	Rural Rehabilitation Account
688	BB	BA	4050	N	2	9234	Federal Local Rail Service Assistance Account
689	BH	BA	1030	A	1	9325	Rural Washington Loan Account
721	GF	GA	1070	N	2	9400	Public Employees' and Retirees' Insurance Account
722	HT	HC	1240	N	1	9551	Deferred Compensation Principal Account
727	BF	BA	4610	A	1	9242	Water Pollution Control Revolving Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
729	HP	HC	0550	N	1	9550	Judicial Retirement Principal Account
730	GF	GA	1070	N	2	9400	Public Employees' and Retirees' Insurance Reserve Account
731	BE	BA	1030	N	2	9323	Child Care Facility Revolving Account
732	BE	BA	3000	N	2	9240	Nursing Home Civil Penalties Account
733	BD	BA	1790	N	1	9330	Capitol Campus Reserve Account
734	KC	HD	0900	N	2	N/A	Centennial Document Preservation and Modernization Account
737	KC	HD	2400	N	2	N/A	High Occupancy Vehicle Account
738	JD	HA	3000	N	2	9400	DSHS Trust Account
739	GA	GA	0100	N	2	9400	Certificates of Participation and Other Financing Account - State
743	AC	AA	6990	N	2	9310	College Faculty Awards Trust Account
746	BH	BA	1030	B	2	9325	Hanford Area Economic Investment Account
747	AC	AA	3400	B	2	9310	Health Professionals Loan Repayment and Scholarship Program Account
748	AC	AA	3400	B	2	9310	Student Achievement Council Fund for Innovation and Quality Account
749	BD	BA	1050	N	2	9321	Governor's ICSEW Account
752	KA	HD	LCLO	N	3	N/A	Institutional Clearing and Transmittal Account
753	AC	AA	3000	N	3	9323	DSHS Child Support Services Account
755	BE	BA	3000	N	3	9323	Community Service Office and Division of Children and Family Services Administrators' Account
757	KA	HD	2400	N	2	N/A	Maritime Historic Restoration and Preservation Account
759	BD	BA	LCLO	M	3	9321	Miscellaneous Program Account
761	BE	BA	1070	B	2	9323	Basic Health Plan Subscription Account
763	BE	BA	3500	B	2	9323	Center for the Improvement of Student Learning Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
768	KC	HD	1400	N	1	N/A	Local Real Estate Excise Tax Account
773	BG	BA	3400	N	2	9310	Washington Interstate Commission on Higher Education Professional Student Exchange Program Trust Account
774	BG	BA	3600	N	2	9310	UW License Plate Account
775	KA	HD	1950	N	3	N/A	Seized Contraband Account
776	BG	BA	3650	N	2	9310	WSU License Plate Account
777	BE	BA	1030	A	1	9323	Prostitution Prevention and Intervention Account
778	BG	BA	3800	N	2	9310	WWU License Plate Account
779	BG	BA	3700	N	2	9310	EWU License Plate Account
780	BB	BA	2280	A	2	9320	School Zone Safety Account
781	AC	AA	4650	B	2	9324	Cross-State Trail Account
783	BG	BA	3750	N	2	9310	CWU License Plate Account
784	BB	BA	4050	N	2	9234	Miscellaneous Transportation Programs Account
785	BG	BA	3400	B	1	9310	State Educational Trust Fund Account
786	BG	BA	3760	N	2	9310	TESC License Plate Account
788	FK	FA	3400	M	2	9400	Advanced College Tuition Payment Program Account
789	BF	BA	4050	N	2	9324	Advanced Environmental Mitigation Revolving Account
790	KA	HD	LCLO	N	3	N/A	College Clearing Account
793	AZ	AA	1600	B	2	9321	Health Insurance Pool Account
795	KD	HD	1260	N	1	N/A	State Investment Board Commingled Monthly Bond Account
797	KC	HD	1400	N	2	N/A	Local Tourism Promotion Account
800	BE	BA	LCLO	N	3	9321	Institutional Welfare and Betterment Account
801	KA	HD	1260	N	3	N/A	Opportunity Scholarship Custodial Account
816	BD	BA	1050	B	2	9340	Stadium and Exhibition Center Account
817	AC	AA	1050	B	2	9238	Stadium and Exhibition Center Construction Account
818	BD	BA	4670	B	1	9325	Youth Athletic Facility Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
819	HI	HC	1240	N	1	960x	Washington Law Enforcement Officers' and Firefighters' System Plan 1 Retirement Account
821	BE	BA	3030	N	2	9323	Impaired Physician Account
823	BF	BA	4950	B	2	9324	Livestock Nutrient Management Account
825	BE	BA	7000	A	1	9323	Tobacco Settlement Account
828	AC	AA	3030	A	1	9323	Tobacco Prevention and Control Account
829	HJ	HC	1240	N	1	960x	Washington Law Enforcement Officers' and Firefighters' System Plan 2 Retirement Account
830	AC	AA	4900	A	1	9310	Agricultural College Trust Management Account
833	BE	BA	1030	M	2	9240	Developmental Disabilities Endowment Trust Account
834	BD	BA	3900	B	2	9330	Capitol Furnishings Preservation Committee Account
835	AC	AA	3400	B	2	9310	Four Year Student Child Care in Higher Education Account
837	AC	AA	3400	N	2	9310	Washington Promise Scholarship Account
840	KA	HD	LCLO	N	3	N/A	Institutions of Higher Education - Agency Account
841	EA	EA	3800	N	3	9230	G. Robert Ross Endowment Account
842	EA	EA	3400	N	2	9230	American Indian Scholarship Endowment Account
843	EA	EA	LCLO	N	3	9230	Exceptional Faculty Awards Endowment Account
846	BG	BA	LCLO	N	3	9310	Grants-In-Aid Scholarships and Fellowships Account
849	BG	BA	LCLO	N	3	9310	Institutions of Higher Education - Student Loan Account
850	BG	BA	LCLO	N	3	9310	Institutions of Higher Education - Work Study Account
851	EA	EA	3000	A	1	9240	Developmental Disabilities Community Trust Account
852	EA	EA	3400	N	2	9230	Foster Care Scholarship Endowment Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
857	EA	EA	LCLO	N	3	9230	Institutions of Higher Education - Annuity and Life Income Account
859	EA	EA	LCLO	N	3	9230	Institutions of Higher Education - Endowment Local Account
860	BG	BA	LCLO	N	3	9310	Institutions of Higher Education - Institutional Financial Aid Account
865	KD	HD	1260	N	1	N/A	State Investment Board Commingled Trust Account
874	BE	BA	1240	B	1	9323	O.A.S.I. Revolving Account
877	KA	HD	5400	N	1	N/A	O.A.S.I. Contribution Account
878	BD	BA	3500	N	2	9242	Federal Forest Revolving Account
880	BB	BA	4050	N	2	9320	Advance Right-Of-Way Revolving Account
881	FB	FA	2350	N	1	9400	Supplemental Pension Account
882	HM	HC	1240	N	1	960x	Washington Judicial Retirement System Account
883	FB	FA	2350	N	1	9400	Second Injury Account
884	BD	BA	1170	B	2	9321	Gambling Revolving Account
885	BE	BA	2350	A	2	9323	Plumbing Certificate Account
887	BH	BA	1030	A	1	9325	Public Facility Construction Loan Revolving Account
888	BD	BA	1240	B	1	9321	Deferred Compensation Administrative Account
892	BE	BA	2350	A	2	9323	Pressure Systems Safety Account
893	BE	BA	3030	N	1	9323	Radiation Perpetual Maintenance Account
997	LA	IA	LCLO	N	3	9850	General Capital Assets Subsidiary Account
998	KD	HD	0900	N	1	N/A	Cash Management Account – Current Account
999	LB	JA	LCLO	N	3	1820	General Long-Term Obligations Subsidiary Account
FH1	FH	FA	LCLO	N	3	9400	Higher Education Blended Component Units
FH2	FH	FA	LCLO	N	3	9400	Higher Education Internal Lending Account

Note: N/A – Agency funds are custodial in nature and do not report revenues or expenditures/expenses.

Uniform Chart of Accounts

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July 1, 2015

Account codes: alphabetical by title

ACCOUNT CODE	ACCOUNT TITLE
18K	24/7 Sobriety Account
19E	4-H Programs Account
198	Access Road Revolving Account
16L	Accessible Communities Account
608	Accident Account
610	Accident Reserve Account
120	Administrative Contingency Account
484	Administrative Hearings Revolving Account
527	Administrator for Intestate Estates Account
274	Adult Family Home Account
880	Advance Right-Of-Way Revolving Account
788	Advanced College Tuition Payment Program Account
789	Advanced Environmental Mitigation Revolving Account
039	Aeronautics Account
17R	Aerospace Training Student Loan Account
12C	Affordable Housing for All Account
830	Agricultural College Trust Management Account
514	Agricultural Conservation Easements Account
126	Agricultural Local Account
601	Agricultural Permanent Account
219	Air Operating Permit Account
216	Air Pollution Control Account
535	Alaskan Way Viaduct Replacement Project Account
842	American Indian Scholarship Endowment Account
14J	Ambulatory Surgical Facility Account
15L	Annual Property Revaluation Grant Account
424	Anti-Trust Revolving Account
16M	Appraisal Management Company Account
10A	Aquatic Algae Control Account
09M	Aquatic Invasive Species Enforcement Account
09N	Aquatic Invasive Species Prevention Account
158	Aquatic Land Dredged Material Disposal Site Account
02R	Aquatic Lands Enhancement Account
003	Architects' License Account
03B	Asbestos Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
12E	Assisted Living Facility Temporary Management Account
483	Auditing Services Revolving Account
14G	Ballast Water Management Account
116	Basic Data Account
17K	Basic Health Plan Stabilization Account
761	Basic Health Plan Subscription Account
172	Basic Health Plan Trust Account
199	Biosolids Permit Account
15M	Biotoxin Account
12J	Boating Activities Account
09B	Boating Safety Education Certification Account
15T	Broadband Mapping Account
20B	Brownfield Redevelopment Trust Fund Account
14B	Budget Stabilization Account
084	Building Code Council Account
15J	Building Communities Fund Account
06L	Business and Professions Account
15N	Business Assistance Account
02H	Business Enterprises Revolving Account
03N	Business License Account
19V	Cancer Research Endowment Fund Match Transfer Account
18J	Capital Vessel Replacement Account
036	Capitol Building Construction Account
733	Capitol Campus Reserve Account
834	Capitol Furnishings Preservation Committee Account
998	Cash Management Account - Current Account
734	Centennial Document Preservation and Modernization Account
19H	Center for Childhood Deafness and Hearing Loss Account
763	Center for the Improvement of Student Learning Account
063	Central Washington University Capital Projects Account
449	Certificates of Participation and Other Financing Account - Local
739	Certificates of Participation and Other Financing Account - State
02J	Certified Public Accountants' Account
20D	Certified Public Accounting Scholarship Transfer Account
042	Charitable, Educational, Penal, and Reformatory Institutions Account
12M	Charitable Organization Education Account
19L	Charter Schools Oversight Account
151	Chief Joseph Recreation Development Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
18T	Child and Family Reinvestment Account
731	Child Care Facility Revolving Account
19P	Child Rescue Account
133	Children's Trust Account
09P	City-County Assistance Account
189	Clarke-McNary Account
15H	Cleanup Settlement Account
259	Coastal Crab Account
408	Coastal Protection Account
790	College Clearing Account
743	College Faculty Awards Trust Account
10P	Columbia River Basin Water Supply Development Account
563	Columbia River Crossing Project Account
16H	Columbia River Recreational Salmon and Steelhead Pilot Stamp Program Account
18B	Columbia River Basin Taxable Bond Water Supply Development Account
296	Columbia River Basin Water Supply Revenue Recovery Account
15K	Columbia River Water Delivery Account
07T	Commemorative Works Account
07F	Commercial Fisheries Buyback Account
113	Common School Construction Account
263	Community and Economic Development Fee Account
060	Community and Technical College Capital Projects Account
246	Community and Technical College Forest Reserve Account
561	Community and Technical College Innovation Account
566	Community Forest Trust Account
14H	Community Preservation and Development Authority Account
755	Community Service Office and Division of Children and Family Services Administrators' Account
644	Community Services Revolving Account
17N	Complete Streets Grant Program Account
20H	Connecting Washington Account
552	Conservation Assistance Revolving Account
458	Consolidated Technology Services Revolving Account
07E	Contract Harvesting Revolving Account
241	COP Account – Ecology Building
401	Correctional Industries Account
206	Cost of Supervision Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
186	County Arterial Preservation Account
03L	County Criminal Justice Assistance Account
17A	County Enhanced 911 Excise Tax Account
01F	Crime Victims' Compensation Account
328	Criminal Justice Training Commission Firing Range Maintenance Account
05C	Criminal Justice Treatment Account
781	Cross-State Trail Account
783	CWU License Plate Account
275	CWU Operating Fees Account
482	Dairy/Forage Facility Revolving Account
18N	Damage Prevention Account
02K	Death Investigations Account
380	Debt-Limit General Fund Bond Retirement Account
381	Debt-Limit Reimbursable Bond Retirement Account
315	Dedicated Marijuana Account
888	Deferred Compensation Administrative Account
722	Deferred Compensation Principal Account
600	Department of Retirement Systems Expense Account
513	Derelict Vessel Removal Account
851	Developmental Disabilities Community Trust Account
833	Developmental Disabilities Endowment Trust Account
19N	Diesel Idle Reduction Account
16N	Disabled Veterans Assistance Account
05H	Disaster Response Account
649	Discrete Component Unit Processing Account
515	DNA Data Base Account
201	DOL Services Account
19T	DOL Technology Improvement and Data Management Account
07W	Domestic Violence Prevention Account
04R	Drinking Water Assistance Account
05R	Drinking Water Assistance Administrative Account
07R	Drinking Water Assistance Repayment Account
753	DSHS Child Support Services Account
738	DSHS Trust Account
20L	Early Start Account
098	Eastern Washington Pheasant Enhancement Account
061	Eastern Washington University Capital Projects Account
09R	Economic Development Strategic Reserve Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
253	Education Construction Account
08A	Education Legacy Trust Account
291	Education Savings Account
421	Education Technology Revolving Account
18E	Educator Certification Processing Account
549	Election Account
20J	Electric Vehicle Charging Infrastructure Account
095	Electrical License Account
11J	Electronic Products Recycling Account
03C	Emergency Medical Services and Trauma Care Systems Trust Account
134	Employment Services Administrative Account
11A	Employment Training Finance Account
195	Energy Account
10R	Energy Freedom Account
15P	Energy Recovery Act Account
03F	Enhanced 911 Account
422	Enterprise Services Account
19G	Environmental Legacy Stewardship Account
02M	Essential Rail Assistance Account
15R	Evergreen Jobs Training Account
843	Exceptional Faculty Awards Endowment Account
03A	Excess Earnings Account
779	EWU License Plate Account
131	Fair Account
10W	Family and Medical Leave Enforcement Account
14F	Family Leave Insurance Account
162	Farm Labor Contractor Account
09C	Farmlands Preservation Account
536	Federal Food Service Revolving Account
878	Federal Forest Revolving Account
688	Federal Local Rail Service Assistance Account
141	Federal Seizure Account
304	Ferry Bond Retirement Account
480	Financial Education Public-Private Partnership Account
14M	Financial Fraud and Identity Theft Crimes Investigation and Prosecution Account
300	Financial Services Regulation Account
225	Fingerprint Identification Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
210	Fire Protection Contractor License Account
086	Fire Service Training Account
03P	Fire Service Trust Account
146	Firearms Range Account
07V	Fish and Wildlife Enforcement Reward Account
444	Fish and Wildlife Equipment Revolving Account
08G	Flexible Spending Administrative Account
02P	Flood Control Assistance Account
15B	Food Animal Veterinarian Conditional Scholarship Account
17L	Foreclosure Fairness Account
11H	Forest and Fish Support Account
014	Forest Development Account
190	Forest Fire Protection Assessment Account
19C	Forest Practices Application Account
08B	Foster Care Endowed Scholarship Trust Account
852	Foster Care Scholarship Endowment Account
636	Foster Care Trust Account
835	Four Year Student Child Care in Higher Education Account
09E	Freight Mobility Investment Account
11E	Freight Mobility Multimodal Account
222	Freshwater Aquatic Weeds Account
516	Fruit and Vegetable Inspection Account
15V	Funeral and Cemetery Account
496	Future Teachers Conditional Scholarship Account
841	G. Robert Ross Endowment Account
884	Gambling Revolving Account
357	Gardner-Evans Higher Education Construction Account
997	General Capital Assets Subsidiary Account
001	General Fund
999	General Long-Term Obligations Subsidiary Account
12P	Geoduck Aquaculture Research Account
298	Geologists' Account
01E	Geothermal Account
12N	GET Ready for Math and Science Scholarship Account
08C	Gonzaga University Alumni Association Account
749	Governor's ICSEW Account
080	Grade Crossing Protective Account
128	Grain Inspection Revolving Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
846	Grants-In-Aid Scholarships and Fellowships Account
12B	Green Energy Incentive Account Subaccount of the Energy Freedom Account
285	Growth Management Planning and Environmental Review Account
15W	Guaranteed Asset Protection Waiver Account
244	Habitat Conservation Account
746	Hanford Area Economic Investment Account
207	Hazardous Waste Assistance Account
17T	Health Benefit Exchange Account
418	Health Care Authority Administrative Account
10L	Health Insurance Partnership Account
793	Health Insurance Pool Account
747	Health Professionals Loan Repayment and Scholarship Program Account
02G	Health Professions Account
545	Heating Oil Pollution Liability Trust Account
07J	“Helping Kids Speak” Account
11N	Heritage Barn Preservation Account
18F	High School Completion Account
09F	High-Occupancy Toll Lanes Operations Account
737	High Occupancy Vehicle Account
FH1	Higher Education Blended Component Units
01L	Higher Education Construction Account
652	Higher Education Facilities Account
FH2	Higher Education Internal Lending Account
252	Higher Education Non-Proprietary Local Capital Account
455	Higher Education Personnel Services Account
646	Higher Education Retirement Plan Supplemental Benefit Account
303	Highway Bond Retirement Account
096	Highway Infrastructure Account
106	Highway Safety Account
10B	Home Security Fund Account
17B	Home Visiting Services Account
10T	Hood Canal Aquatic Rehabilitation Bond Account
169	Horse Racing Commission Operating Account
497	Horse Racing Commission Class C Purse Fund Account
485	Horse Racing Commission Washington Bred Owners’ Bonus Fund and Breeder Awards Account
002	Hospital Data Collection Account
11R	Hospital Infection Control Grant Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
16W	Hospital Safety Net Assessment Account
18L	Hydraulic Project Approval Account
14V	Ignition Interlock Device Revolving Account
470	Imaging Account
281	Impaired Driving Safety Account
821	Impaired Physician Account
12R	Independent Youth Housing Account
17M	Individual-Based/Portable Background Check Clearance Account
08E	Individual Development Account Program Account
03K	Industrial Insurance Premium Refund Account
446	Industrial Insurance Rainy Day Fund Account
447	Information Technology Investment Revolving Account
752	Institutional Clearing and Transmittal Account
01N	Institutional Impact Account
651	Institutional Residents' Deposit Account
512	Institutional Stores Account
800	Institutional Welfare and Betterment Account
840	Institutions of Higher Education - Agency Account
857	Institutions of Higher Education - Annuity and Life Income Account
522	Institutions of Higher Education - Associated Students' Account
524	Institutions of Higher Education - Bookstore Account
443	Institutions of Higher Education - Data Processing Account
148	Institutions of Higher Education - Dedicated Local Account
859	Institutions of Higher Education - Endowment Local Account
143	Institutions of Higher Education - Federal Appropriations Account (Morrill-Bankhead-Jones Act Account)
569	Institutions of Higher Education - Food Services Account
145	Institutions of Higher Education - Grants and Contracts Account
573	Institutions of Higher Education - Housing and Food Account
860	Institutions of Higher Education - Institutional Financial Aid Account
460	Institutions of Higher Education - Motor Pool Account
149	Institutions of Higher Education - Operating Fees Account
570	Institutions of Higher Education - Other Enterprises Account
450	Institutions of Higher Education - Other Facilities Account
528	Institutions of Higher Education - Parking Account
147	Institutions of Higher Education - Plant Account
448	Institutions of Higher Education - Printing Account
457	Institutions of Higher Education - Retirement Benefits Revolving Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
440	Institutions of Higher Education - Stores Account
849	Institutions of Higher Education - Student Loan Account
850	Institutions of Higher Education - Work Study Account
138	Insurance Commissioner's Regulatory Account
595	Interstate 405 Express Toll Lanes Operations Account
10V	Invasive Species Council Account
20F	Invest in Washington Account
18A	Investing in Innovation Account
409	Investment Income Account
616	Judges' Retirement Account
543	Judicial Information Systems Account
177	Judicial Retirement Administrative Account
729	Judicial Retirement Principal Account
16A	Judicial Stabilization Trust Account
283	Juvenile Accountability Incentive Account
432	King Street Railroad Station Facility Account
030	Landowner Contingency Forest Fire Suppression Account
16B	Landscape Architects' License Account
11P	Large On-Site Sewage Systems Account
499	Law Enforcement Memorial Account
548	Law Enforcement Officers' and Fire Fighters' Retirement System Plan 2 Expense Account
06K	Lead Paint Account
405	Legal Services Revolving Account
442	Legislative Gift Center Account
07L	Legislative International Trade Account
14N	Legislative Oral History Account
547	Liability Account
06T	License Plate Technology Account
20K	Licensing and Enforcement System Modernization Project Account
09K	Life Sciences Discovery Account
08F	Lighthouse Environmental Programs Account
17W	Limousine Carriers Account
107	Liquor Excise Tax Account
501	Liquor Revolving Account
823	Livestock Nutrient Management Account
180	Local Government Administrative Hearings Account
441	Local Government Archives Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
01T	Local Leasehold Excise Tax Account
185	Local Museum Account - Eastern Washington State Historical Society
184	Local Museum Account - Washington State Historical Society
15F	Local Public Safety Enhancement Account
768	Local Real Estate Excise Tax Account
034	Local Sales and Use Tax Account
06N	Local Tax Administration Account
797	Local Tourism Promotion Account
174	Local Toxics Control Account
578	Lottery Administrative Account
477	Lottery Investment Account
150	Low-Income Weatherization and Structural Rehabilitation Assistance Account
262	Manufactured Home Installation Training Account
12F	Manufactured/Mobile Home Dispute Resolution Program Account
048	Marine Fuel Tax Refund Account
16P	Marine Resources Stewardship Trust Account
757	Maritime Historic Restoration and Preservation Account
19A	Medicaid Fraud Penalty Account
609	Medical Aid Account
202	Medical Test Site Licensure Account
14R	Military Department Active State Service Account
364	Military Department Capital Account
08H	Military Department Rental and Lease Account
018	Millersylvania Park Current Account
603	Millersylvania Park Trust Account
508	Miscellaneous Enterprise Activities Account
759	Miscellaneous Program Account
784	Miscellaneous Transportation Programs Account
205	Mobile Home Park Relocation Account
07A	Mortgage Lending Fraud Prosecution Account
16K	Mortgage Recovery Fund Account
108	Motor Vehicle Account
082	Motorcycle Safety Education Account
16R	Multiagency Permitting Team Account
218	Multimodal Transportation Account
571	Multiuse Roadway Safety Account
03M	Municipal Criminal Justice Assistance Account
413	Municipal Revolving Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
18M	Music Matters Awareness Account
18C	Native Education Public-Private Partnership Account
167	Natural Resources Conservation Areas Stewardship Account
660	Natural Resources Deposit Account
411	Natural Resources Equipment Account
04B	Natural Resources Real Property Replacement Account
154	New Motor Vehicle Arbitration Account
382	Nondebt-Limit General Fund Bond Retirement Account
384	Nondebt-Limit Proprietary Appropriated Bond Retirement Account
385	Nondebt-Limit Proprietary Nonappropriated Bond Retirement Account
383	Nondebt-Limit Reimbursable Bond Retirement Account
386	Nondebt-Limit Revenue Bond Retirement Account
268	Nonhighway and Off-Road Vehicle Activities (NOVA) Program Account
604	Normal School Permanent Account
732	Nursing Home Civil Penalties Account
09L	Nursing Resource Center Account
877	O.A.S.I. Contributions Account
874	O.A.S.I. Revolving Account
01B	ORV and Nonhighway Vehicle Account
436	Office of Financial Management's Labor Relations Service Account
217	Oil Spill Prevention Account
223	Oil Spill Response Account
453	O.M.W.B.E. Enterprises Account
18H	Opportunity Expansion Account
17C	Opportunity Express Account
801	Opportunity Scholarship Custodial Account
18G	Opportunity Scholarship Match Transfer Account
07B	Organ and Tissue Donation Awareness Account
12L	Outdoor Education and Recreation Program Account
070	Outdoor Recreation Account
507	Oyster Reserve Land Account
087	Park Land Trust Revolving Account
02N	Parkland Acquisition Account
159	Parks Improvement Account
269	Parks Renewal and Stewardship Account
203	Passenger Ferry Account
489	Pension Funding Stabilization Account
553	Performance Audits of Government Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
605	Permanent Common School Account
500	Perpetual Surveillance and Maintenance Account
415	Personnel Service Account
025	Pilotage Account
297	Pipeline Safety Account
885	Plumbing Certificate Account
11M	Poet Laureate Account
544	Pollution Liability Insurance Program Trust Account
08J	Prescription Drug Consortium Account
892	Pressure Systems Safety Account
15G	Prevent or Reduce Owner-Occupied Foreclosure Program Account
08K	Problem Gambling Account
07N	Produce Railcar Pool Account
16T	Product Stewardship Programs Account
024	Professional Engineers' Account
777	Prostitution Prevention and Intervention Account
721	Public Employees' and Retirees' Insurance Account
730	Public Employees' and Retirees' Insurance Reserve Account
12V	Public Employees' Benefits Board Medical Benefits Administration Account
631	Public Employees' Retirement System Plan 1 Account
641	Public Employees' Retirement System Combined Plan 2 and 3 Account
887	Public Facility Construction Loan Revolving Account
523	Public Funds Investment Account
04L	Public Health Services Account
319	Public Health Supplemental Account
006	Public Records Efficiency, Preservation and Access Account
635	Public Safety Employees' Retirement System Plan 2 Account
245	Public Safety Reimbursable Bond Account
111	Public Service Revolving Account
18W	Public Transportation Grant Program Account
234	Public Works Administration Account
058	Public Works Assistance Account
099	Puget Sound Capital Construction Account
320	Puget Sound Crab Pot Buoy Tag Account
109	Puget Sound Ferry Operations Account
14C	Puget Sound Recovery Account
12K	Puget Sound Scientific Research Account
20M	Puget Sound Taxpayer Accountability Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
893	Radiation Perpetual Maintenance Account
20R	Radioactive Mixed Waste Account
16C	Real Estate and Property Tax Administration Assistance Account
06G	Real Estate Appraiser Commission Account
026	Real Estate Commission Account
04F	Real Estate Education Program Account
06R	Real Estate Research Account
027	Reclamation Account
237	Recreation Access Pass Account
267	Recreation Resources Account
04M	Recreational Fisheries Enhancement Account
097	Recreational Vehicle Account
14W	Reduced Cigarette Ignition Propensity Account
209	Regional Fisheries Enhancement Group Account
200	Regional Fisheries Enhancement Salmonid Recovery Account
11B	Regional Mobility Grant Program Account
490	Regional Transportation Investment District Account
11F	Reinvesting in Youth Account
19R	Residential Services and Support Account
041	Resource Management Cost Account
09G	Riparian Protection Account
546	Risk Management Administration Account
12G	Rockfish Research Account
102	Rural Arterial Trust Account
153	Rural Mobility Grant Program Account
687	Rural Rehabilitation Account
689	Rural Washington Loan Account
03R	Safe Drinking Water Account
165	Salary Reduction Account
06A	Salmon Recovery Account
290	Savings Incentive Account
359	School Construction and Skill Centers Building Account
633	School Employees' Retirement System Combined Plan 2 and 3 Account
19B	School for the Blind Account
780	School Zone Safety Account
18V	Science, Technology, Engineering, and Mathematics Education Lighthouse Account
606	Scientific Permanent Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
294	Sea Cucumber Dive Fishery Account
295	Sea Urchin Dive Fishery Account
19F	Seattle Seahawks Account
18R	Seattle Sounders FC Account
19M	Seattle University Account
883	Second Injury Account
407	Secretary of State's Revolving Account
06J	Securities Prosecution Account
775	Seized Contraband Account
403	Self-Insurance Revolving Account
445	Self-Insured Employer Overpayment Reimbursement Account
10F	Share the Road Account
433	Shared Game Lottery Account
461	Shared Information Technology System Revolving Account
18P	Shelter to Housing Project Account
125	Site Closure Account
14P	Skeletal Human Remains Assistance Account
08L	"Ski & Ride Washington" Account
562	Skilled Nursing Facility Safety Net Trust Fund Account
08M	Small City Pavement and Sidewalk Account
01M	Snowmobile Account
215	Special Category C Account
023	Special Grass Seed Burning Research Account
07K	Special License Plate Applicant Trust Account
110	Special Wildlife Account
16E	Specialized Forest Products Outreach and Education Account
816	Stadium and Exhibition Center Account
817	Stadium and Exhibition Center Construction Account
277	State Agency Parking Account
051	State and Local Improvements Revolving Account - Waste Disposal Facilities
055	State and Local Improvements Revolving Account - Waste Disposal Facilities, 1980
072	State and Local Improvements Revolving Account - Water Supply Facilities
057	State Building Construction Account
05W	State Drought Preparedness Account
785	State Educational Trust Fund Account
17E	State Efficiency and Restructuring Account
032	State Emergency Water Projects Revolving Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
08N	State Financial Aid Account
20A	State Flower Account
193	State Forest Nursery Revolving Account
056	State Higher Education Construction Account
795	State Investment Board Commingled Monthly Bond Account
865	State Investment Board Commingled Trust Account
031	State Investment Board Expense Account
577	State Lottery Account
08P	State Parks Education and Enhancement Account
081	State Patrol Highway Account
471	State Patrol Nonappropriated Airplane Revolving Account
035	State Payroll Revolving Account
17P	State Route Number 520 Civil Penalties Account
16J	State Route Number 520 Corridor Account
226	State Seizures Account
075	State Social and Health Services Construction Account
355	State Taxable Building Construction Account
173	State Toxics Control Account
132	State Trade Fair Account
404	State Treasurer's Service Account
607	State University Permanent Account
045	State Vehicle Parking Account
104	State Wildlife Account
466	Statewide Information Technology System Development Revolving Account
472	Statewide Information Technology System Maintenance and Operations Revolving Account
197	Statute Law Committee Publications Account
14L	Streamlined Sales and Use Tax Mitigation Account
748	Student Achievement Council Fund for Innovation and Quality Account
881	Supplemental Pension Account
04H	Surface Mining Reclamation Account
416	Surplus and Donated Food Commodities Revolving Account
02A	Surveys and Maps Account
01P	Suspense Account
511	Tacoma Narrows Toll Bridge Account
642	Teachers' Retirement System Combined Plan 2 and 3 Account
632	Teachers' Retirement System Plan 1 Account
214	Temporary Worker Housing Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
786	TESC License Plate Account
066	The Evergreen State College Capital Projects Account
289	Thurston County Capital Facilities Account
02W	Timber Tax Distribution Account
828	Tobacco Prevention and Control Account
825	Tobacco Settlement Account
495	Toll Collection Account
389	Toll Facility Bond Retirement Account
05M	Tourism Development and Promotion Account
15A	Transitional Housing Operating and Rent Account
550	Transportation 2003 Account (Nickel Account)
410	Transportation Equipment Account
144	Transportation Improvement Account
305	Transportation Improvement Board Bond Retirement Account
094	Transportation Infrastructure Account
08T	Transportation Innovative Partnership Account
09H	Transportation Partnership Account
12T	Traumatic Brain Injury Account
076	Treasury Income Account
503	Tuition Recovery Trust Account
196	Unclaimed Personal Property Account
182	Underground Storage Tank Account
01R	Undistributed Receipts Account
620	Unemployment Compensation Account
119	Unemployment Compensation Administration Account
622	Unemployment Compensation Federal Employees' Benefit Payment Account
04E	Uniform Commercial Code Account
438	Uniform Dental Plan Benefits Administration Account
439	Uniform Medical Plan Benefits Administration Account
12H	Uniformed Service Shared Leave Pool Account
19J	Universal Communications Services Account
16G	Universal Vaccine Purchase Account
348	University of Washington Bond Retirement Account
064	University of Washington Building Account
387	University of Washington Facilities Bond Retirement Account
505	University of Washington - University Hospital Account
774	UW License Plate Account
260	UW Operating Fees Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
04V	Vehicle License Fraud Account
07C	Vessel Response Account
11V	Veteran Estate Management Account
12W	Veterans Conservation Corps Account
10K	Veterans Innovations Program Account
08V	Veterans Stewardship Account
213	Veterans' Emblem Account
526	Veterans' Memorial Account
575	Vocational Education Revolving Account - Corrections
17V	Volunteer Firefighters Account
204	Volunteer Firefighters' and Reserve Officers' Relief and Pension Administrative Account
614	Volunteer Firefighters' and Reserve Officers' Relief and Pension Principal Account
071	Warm Water Game Fish Account
11K	Washington Auto Theft Prevention Authority Account
09J	Washington Coastal Crab Pot Buoy Tag Account
15C	Washington Community Technology Opportunity Account
653	Washington Distinguished Professorship Trust Account
17H	Washington Global Health Technologies and Product Development Account
534	Washington Graduate Fellowship Trust Account
532	Washington Housing Trust Account
20E	Washington Internet Crimes Against Children Account
773	Washington Interstate Commission of Higher Education Professional Student Exchange Program Trust Account
882	Washington Judicial Retirement System Account
819	Washington Law Enforcement Officers' and Firefighters' System Plan 1 Retirement Account
829	Washington Law Enforcement Officers' and Firefighters' System Plan 2 Retirement Account
09T	Washington Main Street Trust Fund Account
17F	Washington Opportunity Pathways Account
837	Washington Promise Scholarship Account
525	Washington State Combined Fund Drive Account
498	Washington State Council of Fire Fighters Benevolent Account
16F	Washington State Flag Account
14E	Washington State Heritage Center Account
645	Washington State Historical Trust Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
06H	Washington State Legacy Project, State Library, and Archives Account
615	Washington State Patrol Retirement System Plan 1 Account
630	Washington State Patrol Retirement System Plan 2 Account
347	Washington State University Bond Retirement Account
062	Washington State University Building Account
551	Washington Youth and Families Account
08W	“Washington’s National Park Fund” Account
044	Waste Reduction, Recycling, and Litter Control Account
08R	Waste Tire Removal Account
727	Water Pollution Control Revolving Account
564	Water Pollution Control Revolving Administration Account
11W	Water Quality Capital Account
176	Water Quality Permit Account
16V	Water Rights Processing Account
10G	Water Rights Tracking System Account
04W	Waterworks Operator Certification Account
09A	We Love Our Pets Account
065	Western Washington University Capital Projects Account
14A	Wildlife Rehabilitation Account
007	Winter Recreation Program Account
19W	Wolf-livestock Conflict Account
160	Wood Stove Education and Enforcement Account
163	Worker and Community Right to Know Account
776	WSU License Plate Account
271	WSU Operating Fees Account
778	WWU License Plate Account
19K	Yakima Integrated Plan Implementation Account
20C	Yakima Integrated Plan Implementation Taxable Bond Account
565	Yakima Integrated Plan Implementation Revenue Recovery Account
818	Youth Athletic Facility Account
235	Youth Tobacco Prevention Account



75.40 General Ledger Account Codes

75.40.10

July 1, 2015

Sequential by code number

GL CODE

GENERAL LEDGER CODE

0000 - BUDGETARY & FULL TIME EQUIVALENT (FTE)

0001	Estimated cash receipts
0002	Estimated cash disbursements
0003	Estimated 25 th month cash disbursements
0004	Estimated encumbrances
0005	Estimated unallotted FTEs
0006	Estimated accrued receipts
0064	Estimated contract expenditures
0110	Approved estimated FTEs
0111	Adjusted estimated FTEs
0120	Actual FTEs
0130	Accrued FTEs
0139	Receivable liquidations
0140	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

Uniform Chart of Accounts

GL CODE GENERAL LEDGER CODE

1000 - ASSETS OTHER THAN CAPITAL**1100 - CASH**

1110	Cash in Bank
1120	Undeposited Local Cash
1130	Petty Cash
1140	Restricted Cash and Investments – Current Operations
1150	Cash with Fiscal Agents

1200 - INVESTMENTS

1205	Temporary and/or Pooled Cash Investments
1206	Investments with Local Government Investment Pool
1209	Short-Term Portion of Long-Term Investments
1210	Investments
1215	Investments under Reverse Repurchase Agreements
1216	Collateral held under Securities Lending Agreements
1219	Investments in Commingled Trust Funds (SIB Only)
1220	Unamortized Premiums on Investments
1230	Unamortized Discounts on Investments
1240	Restricted Cash and Investments – Noncurrent
1271	Commingled Trust Funds Investments (SIB Only)
1272	Commingled Trust Funds Unamortized Premiums on Investments (SIB Only)
1273	Commingled Trust Funds Unamortized Discounts on Investments (SIB Only)
1278	Commingled Trust Funds Valuation Allowance - Investments (SIB Only)
1280	Valuation Allowance - Investments

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

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

Uniform Chart of Accounts

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
1430	Work-in-Process Inventories
1440	Raw Materials Inventories
1450	Livestock

1500 - PREPAID EXPENSES

1510	Prepaid Expenses
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1600 - LONG-TERM RECEIVABLES

1611	Taxes Receivable
1614	Loans Receivable
1615	Allowance for Forgivable Loans - Nonprofits
1619	Other Receivables
1620	Donations/Pledges Receivable
1629	Present Value Allowance (SAC Only)

Uniform Chart of Accounts

GL CODE GENERAL LEDGER CODE

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
1919	Other Noncurrent Assets
1950	Investment in Joint Ventures
1960	Net Pension Asset

1970 - DEFERRED OUTFLOWS OF RESOURCES

1971	Deferred Outflows on COP Refundings
1972	Deferred Outflows on Bond Refundings
1973	Accumulated Decrease in Fair Value of Hedging Derivatives
1974	Deferred Outflows on Pensions

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

2200 - BUILDINGS

2210	Buildings and Building Improvements
2220	Allowance for Depreciation – Buildings

Uniform Chart of Accounts

GL CODE GENERAL LEDGER CODE

**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
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3000 - REVENUES AND OTHER FINANCING SOURCES
3100 - ESTIMATED REVENUES

3110	Approved Estimated Revenues
3198	Estimated Revenue – Original

3200 - ACTUAL REVENUES

3205	Accrued Revenues
3210	Cash Revenues
3213	Gains and Losses on Sales of Capital Assets
3215	Immaterial Adjustments to Prior Periods
3220	Noncash Revenues
3221	Other Financing Sources
3225	Revenue Adjustments/Eliminations (GAAP)
3260	Estimated Accrued Revenues

Uniform Chart of Accounts

GL CODE GENERAL LEDGER CODE

4300 - CASH IN CUSTODY OF STATE TREASURER

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

5000 - LIABILITIES**5100 - SHORT-TERM LIABILITIES****5110 - SHORT-TERM PAYABLES**

5111	Accounts Payable
5112	Interest Payable
5113	Claims and Judgments Payable
5114	Annuities Payable (LOT Only)
5115	Contracts Payable
5116	Retained Percentages Payable
5117	Construction Contracts Payable
5118	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

**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

Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE
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
	<u>5160 - SHORT-TERM BONDS PAYABLE</u>
5161	General Obligation (GO) Bonds Payable
5162	Revenue Bonds Payable
5163	Limited Obligation Bonds Payable
5164	Zero-Coupon GO Bonds Payable
5165	Accreted Interest Payable - Zero-Coupon Bonds
5167	General Revenue Bonds Payable – Internal Lending (UW Only)
5169	Other Bonds Payable
	<u>5170 - SHORT-TERM INSTALLMENTS AND LEASES PAYABLE</u>
5171	Installment-Purchase Contracts Payable
5172	Lease-Purchase Agreements Payable
5173	Certificates of Participation/Notes Payable
	<u>5180 and 5190 - OTHER SHORT-TERM LIABILITIES</u>
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
5193	Liability for Unclaimed Property Refunds
5194	Liability for Canceled Warrants/Checks
5195	Deferred Expenditure Recoveries
5196	Obligations under Reverse Repurchase Agreements
5197	Obligations under Securities Lending Agreements
5198	Loans Payable
5199	Other Liabilities
	<u>5200 - LONG-TERM OBLIGATIONS</u>

Uniform Chart of Accounts

GL CODE GENERAL LEDGER CODE

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
5267	General Revenue Bonds Payable – Internal Lending (UW Only)
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	Net Pension Liability
5282	Other Postemployment Benefits Obligation
5284	Tuition Benefits Payable
5285	Benefits Claims Payable (L&I Only)
5286	Claims Administration Expense Payable (L&I Only)
5287	Pollution Remediation Obligation
5290	Unearned Revenues
5291	Deposits Payable
5293	Liability for Unclaimed Property Refunds
5297	Fees Payable
5299	Other Obligations

Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE
	<u>5900 - OTHER CREDITS</u>
5910	Unamortized Premiums on Bonds Sold
5920	Unamortized Premiums on COPs Sold
	<u>5192, 5266, 5268, 5283, and 5292 - DEFERRED INFLOWS OF RESOURCES</u>
5192	Unavailable Revenues – Short-term
5265	Deferred Inflows on Pensions
5266	Deferred Inflows on COP Refundings
5268	Deferred Inflows on Bond Refundings
5283	Accumulated Increase in Fair Value of Hedging Derivatives
5292	Unavailable Revenues – Long-term
	<u>6000 - BUDGETARY AND EXPENDITURE/EXPENSE CONTROL</u>
	<u>6100 - EXPENDITURE AUTHORITY AND ESTIMATED EXPENDITURES</u>
6110	Approved Unallotted Expenditure Authority
6120	Approved Lapsing
	<u>6200 - ALLOTMENTS</u>
6210	Approved Allotments
6215	Estimated Unallotted Expenses
	<u>6300 - RESERVES</u>
6310	Approved Reserves
	<u>6400 - OTHER ALLOTMENT CHARGES</u>
6410	Encumbrances
	<u>6500 - EXPENDITURES/EXPENSES</u>
6505	Accrued Expenditures/Expenses
6510	Cash Expenditures/Expenses
6511	Depreciation/Amortization Expense
6512	Amortization Expense
6514	Capital Asset Acquisitions by Lease-Purchase Agreements or Certificates of Participation
6515	Bad Debts Expense
6516	Cost of Goods Sold
6525	Expense Adjustments/Eliminations (GAAP)
6560	Estimated Accrued Expenditures/Expenses
6591	Depreciation/Amortization Expense (General Capital Assets Subsidiary Account Only)

Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE
6592	Interest Expense (General Long-Term Obligations Subsidiary Account Only)
6593	Amortization Expense (General Long-Term Obligations Subsidiary Account Only)
6594	Pollution Remediation Expense (General Long-Term Obligations Subsidiary Account Only)
6595	Other Postemployment Benefits Expense (General Long-Term Obligations Subsidiary Account Only)
6596	Excess Contributions for Pension Benefits (General Long-Term Subsidiary Account Only)
6597	Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)
6598	Pension Expense (General Long-Term Obligations Subsidiary Account Only)
<u>7000 - AFRS/TREASURY CLEARING</u>	
<u>7100 - IN-PROCESS CONTROL</u>	
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
<u>9000 - FUND BALANCE AND NET POSITION</u>	
<u>9100 - BUDGETARY CONTROL</u>	
9100	Budgetary Control Summary
<u>9110, 9120, and 9130 - NONSPENDABLE FUND BALANCE</u>	
9110	Nonspendable Permanent Fund Principal
9112	Nonspendable Permanent Funds – Unrealized Gain/Loss
9120	Nonspendable Consumable Inventories
9123	Nonspendable Investments
9130	Nonspendable Student Loans Receivable
9131	Nonspendable Receivables – Long-Term
<u>9200 - RESTRICTED FUND BALANCE</u>	
9230	Restricted for Higher Education
9231	Restricted for Permanent Funds – Realized Investment Losses
9232	Restricted for Education
9234	Restricted for Transportation
9235	Restricted for Bond Covenants
9238	Restricted for Other Purposes

Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE
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
9284	Restricted for Fourth Tier Debt Service
9285	Restricted for GARVEE Bond Debt Service
	<u>9310, 9320, 9330, and 9340 - COMMITTED FUND BALANCE</u>
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
	<u>9370 - ASSIGNED FUND BALANCE</u>
9370	Assigned for Working Capital (OFM Only)
9372	Assigned for Other Purposes
	<u>9390 - UNASSIGNED FUND BALANCE</u>
9390	Unassigned
	<u>9510, 9513 and 9514 - BUDGETARY RESERVES</u>
9510	Reserved for Encumbrances
9513	Reserved for Encumbrances for Reappropriated Capital Appropriations
9514	Reserved for Encumbrances for Continuing Operating Expenditure Authority

Uniform Chart of Accounts

GL CODE GENERAL LEDGER CODE

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

9350	Net Investment in Capital Assets (OFM Only)
9400	Accumulated Earnings (Losses)
9410	Restricted Net Position
9450	Unrestricted Net Position (OFM Only)
9545	Reserved for Unemployment Compensation

9550 and 9600 - NET POSITION FOR 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 POSITION CHANGES AND CORRECTIONS

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

9800 - GENERAL CAPITAL ASSETS VALUATION

9850	Investment in General Capital Assets
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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)

Uniform Chart of Accounts

75.40.20

July 1, 2015

Sequential by code number with description**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.

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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	FTE liquidations This GL code is used to record FTE liquidations (DSHS and HCA).
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.

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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.

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
0910	<p>Budgetary control</p> <p>This GL code is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this GL code should be zero.</p>
0995	<p>Expenditure control</p> <p>This GL code is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this GL code should be zero.</p>
0998	<p>Statistical clearing</p> <p>This GL code is used in AFRS as an offset for entering activity to general ledger accounts.</p>
<u>1000 - ASSETS OTHER THAN CAPITAL</u>	
<u>1100 - CASH</u>	
1110	<p>Cash in Bank</p> <p>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.</p>
1120	<p>Undeposited Local Cash</p> <p>This GL code is used to record cash on hand received by an agency for deposit into a bank account outside the treasury.</p>
1130	<p>Petty Cash</p> <p>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.</p>
1140	<p>Restricted Cash and Investments - Current Operations</p> <p>This GL code is used to record restricted cash and investments held by escrow agents and trustees that will be used in current operations for the payment of current liabilities. Examples include amounts held pursuant to a third party agreement that will be expended for current operations and amounts held to liquidate a current liability such as the retained percentage of contracts payable.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
1150	<p>Cash with Fiscal Agents</p> <p>This GL code is used to record cash deposited with fiscal agents for the payment of state obligations. Amounts held may be restricted.</p>
<u>1200 - INVESTMENTS</u>	
1205	<p>Temporary and/or Pooled Cash Investments</p> <p>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.</p>
1206	<p>Investments with Local Government Investment Pool</p> <p>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.</p>
1209	<p>Short-Term Portion of Long-Term Investments</p> <p>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.</p>
1210	<p>Investments</p> <p>This GL code is used to record the cost or par value of long-term securities or other assets that (a) are held primarily for the purpose of income or profit and (b) have present service capacity based solely on the ability to generate cash or to be sold to generate cash. These are investments that do not qualify as “Temporary and/or Pooled Cash Investments” (GL Code 1205) or “Short-Term Portion of Long-Term Investments” (GL Code 1209). Fair value adjustments are recorded to “Valuation Allowance – Investments” (GL Code 1280).</p> <p>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.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
1215	<p>Investments under Reverse Repurchase Agreements</p> <p>This GL code is used to record the carrying value of investments underlying reverse repurchase and similar agreements.</p>
1216	<p>Collateral held under Securities Lending Agreements</p> <p>This GL code is used to record the carrying value of the cash and securities received as collateral from the borrower under securities lending agreements where the state has the ability to pledge or sell the collateral. Corresponding liabilities are recorded in GL Code 5197.</p>
1219	<p>Investments in Commingled Trust Funds (SIB Only)</p> <p>This GL code is used to record cash contributions of nonagency type funds to commingled trust funds. At the end of a fiscal year, this GL code is to equal zero.</p>
1220	<p>Unamortized Premiums on Investments</p> <p>This GL code is used to record that portion of the excess of the amount paid for securities over their face value that has not yet been amortized.</p>
1230	<p>Unamortized Discounts on Investments</p> <p>This GL code is used to record that portion of the excess of the face value of securities over the amount paid for them that has not yet been amortized.</p>
1240	<p>Restricted Cash and Investments - Noncurrent</p> <p>This GL code is used to record cash and investments held by escrow agents and trustees that are restricted and will not be used in current operations. Examples include amounts held pursuant to an advance refunding agreement; amounts restricted by debt covenant for the acquisition or construction of noncurrent assets; or amounts held in trust pursuant to a third party agreement that will not be used in current operations.</p>
1271	<p>Commingled Trust Funds Investments (SIB Only)</p> <p>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.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
1272	<p>Commingled Trust Funds Unamortized Premiums on Investments (SIB Only)</p> <p>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.</p>
1273	<p>Commingled Trust Funds Unamortized Discounts on Investments (SIB Only)</p> <p>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.</p>
1278	<p>Commingled Trust Funds Valuation Allowance – Investments (SIB Only)</p> <p>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.</p>
1280	<p>Valuation Allowance – Investments</p> <p>This GL code is used to record fair value changes (increases and decreases) relating to investments.</p>
<u>1300 - SHORT-TERM RECEIVABLES</u>	
Receivables that are due or expected to be collected within one year.	
<u>1310 and 1320 - SHORT-TERM RECEIVABLES</u>	
1311	<p>Taxes Receivable</p> <p>The balance of this GL code represents the uncollected portion of taxes receivable, including associated interest and penalty charges.</p>
1312	<p>Accounts Receivable</p> <p>The balance of this GL code represents amounts owed on open accounts from private individuals or organizations for goods and services furnished by the state. Although taxes receivable are forms of accounts receivable, they are to be recorded and reported separately in either GL Code 1311 or 1328.</p>

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

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
1320	<p>Donations/Pledges Receivable</p> <p>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.</p>
1323	<p>Investment Trades Pending Receivable</p> <p>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.</p>
1324	<p>Salaries and Fringe Benefits Receivable</p> <p>The balance of this GL code represents receivables due from individuals or organizations for salaries and fringe benefits.</p>
1328	<p>Tax Liens Receivable</p> <p>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.</p>
<p><u>1340 - ALLOWANCE FOR UNCOLLECTIBLE SHORT-TERM RECEIVABLES</u></p>	
<p>The balances of these allowance accounts are equal to the sum of the amounts estimated to be uncollectible from the current receivable accounts described above. A net receivable balance is reported on the financial statements by deducting the allowance from the receivable balance.</p>	
1341	<p>Allowance for Uncollectible Taxes Receivable</p> <p>The balance of this GL code represents the portion of taxes receivable that is estimated will never be collected.</p>
1342	<p>Allowance for Uncollectible Accounts Receivable</p> <p>The balance of this GL code represents the portion of accounts receivable that is estimated will never be collected.</p>

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

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

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
1382	L & I Self-Insurance Receivables The balance of this GL code represents the current portion of workers compensation amounts due from self-insured employers.
1383	Travel Advances The balance of this GL code represents the amount of outstanding travel advances.
<u>1400 - INVENTORIES</u>	
1410	Consumable Inventories The balance of this GL code represents the cost (or fair value if donated) of inventories of consumable materials, supplies, and foodstuffs.
1415	Donated Inventories The balance of this GL code represents the value of inventoriable federally donated commodities and other donated inventoriable items.
1420	Merchandise Inventories The balance of this GL code represents the cost of goods held for resale rather than for use in operations.
1430	Work-in-Process Inventories The balance of this GL code represents the value of items of tangible personal property that are in process of production for sale in the ordinary course of business.
1440	Raw Materials Inventories The balance of this GL code represents the value of items of tangible personal property that are to be currently consumed either directly or indirectly in the production of goods or services to be available for sale.

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
1450	<p>Livestock</p> <p>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).</p>
	<u>1500 - PREPAID EXPENSES</u>
1510	<p>Prepaid Expenses</p> <p>The balance of this GL code represents the amount of disbursements made for benefits not yet received. Prepaid expenses differ from deferred charges in that prepaid expenses are spread over a shorter period of time and are regular recurring costs of operations.</p>
	<u>1600 - LONG-TERM RECEIVABLES</u>
	<p>Long-Term Receivables are those which are not due or expected to be collected within 12 months.</p>
1611	<p>Taxes Receivable</p> <p>The balance of this GL code represents the long-term portion of taxes and tax liens receivable, including the associated interest and penalty charges.</p>
1614	<p>Loans Receivable</p> <p>The balance of this GL code represents the long-term portion of loans receivable.</p> <p>Loans are defined as amounts which have been loaned to individuals or organizations external to the state, including notes taken as security for such loans.</p>
1615	<p>Allowance for Forgivable Loans – Nonprofits</p> <p>The balance of this GL code offsets forgivable loans to nonprofit organizations.</p>
1619	<p>Other Receivables</p> <p>The balance of this GL code represents long-term other receivables billed or supported by other evidences of indebtedness.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
1620	<p>Donations/Pledges Receivable</p> <p>The balance of this GL code represents the long-term amount of private donation pledges not due within twelve months where the eligibility requirements are met and the promise is verifiable, and the resources are measurable and probable of collection.</p>
1629	<p>Present Value Allowance (SAC Only)</p> <p>This GL code is used to record an offset to GL Code 1619 Other Receivables in accordance with GASB Statement No. 62 to report the actuarial present value of Other Receivables.</p>
<u>1640 - ALLOWANCE FOR UNCOLLECTIBLE LONG-TERM RECEIVABLES</u>	
	<p>The balances of these allowance accounts are equal to the sum of the amounts estimated to be uncollectible from the long-term receivable accounts described above. A net receivable balance is reported on the financial statements by deducting the allowance from the receivable balance.</p>
1641	<p>Allowance for Uncollectible Taxes Receivable</p> <p>The balance of this GL code represents the portion of long-term taxes and tax liens receivable that is estimated will never be collected.</p>
1644	<p>Allowance for Uncollectible Loans Receivable</p> <p>The balance of this GL code represents the portion of long-term loans receivable that is estimated will never be collected.</p>
1649	<p>Allowance for Uncollectible Other Receivables</p> <p>The balance of this GL code represents the portion of long-term other receivables that is estimated will never be collected.</p>
<u>1650 - LONG-TERM INTERGOVERNMENTAL AND INTRA-GOVERNMENTAL RECEIVABLES</u>	
1651	<p>Due from Federal Government</p> <p>The balance of this GL code represents long-term amounts due from federal agencies.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
1652	<p>Due from Other Governments</p> <p>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.</p>
1653	<p>Due from Other Funds</p> <p>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.</p>
1654	<p>Due from Other Agencies</p> <p>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.</p>
1655	<p>Allowance for Forgivable Loans – Other Governments</p> <p>The balance in this GL code offsets the amount of forgivable loans to other governments.</p>
1659	<p>Due from Component Units</p> <p>The balance of this GL code represents amounts due from the state's discrete component units, for example the state's financing authorities.</p>
1667	<p>Due from Other Funds - Internal Lending (UW Only)</p> <p>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.</p>
<u>1800 - GENERAL LONG-TERM OBLIGATIONS VALUATION</u>	
1810	<p>Amount Available in Debt Service Funds</p> <p>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.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
1820	<p>Amount to be Provided for Retirement of Long-Term Obligations</p> <p>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.</p>
	<u>1900 - OTHER ASSETS</u>
1910	<p>Unamortized Discounts on Bonds Sold</p> <p>The balance of this GL code represents the original issue discount (OID) on the sale of bonds that remains to be amortized over the remaining life of the bonds. This GL code is used when OID is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual basis of accounting and current financial resources measurement focus) record OID to GL Code 3210 Revenue Source Code 0862 "Original Issue Discount."</p>
1911	<p>Unamortized Discounts on Certificates of Participation</p> <p>The balance of this GL code represents the original issue discount (OID) on the sale of certificates of participation (COP) that remains to be amortized over the remaining life of the COP. This GL code is used when OID is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual basis of accounting and current financial resources measurement focus) record OID to GL Code 3210 Revenue Source Code 0862 "Original Issue Discount."</p>
1919	<p>Other Noncurrent Assets</p> <p>This GL code is used to record other noncurrent assets such as unamortized bond insurance costs.</p>
1950	<p>Investment in Joint Ventures</p> <p>This GL code is used to record explicit, measurable equity interests in joint ventures.</p>

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

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2000 - CAPITAL ASSETS

Capital assets are tangible or intangible assets held and used in state operations, which have a service life of more than one year and meet the state's capitalization policy.

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

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

- Non-Depreciable Capital Assets
- Depreciable Capital Assets

2100 - NON-DEPRECIABLE CAPITAL ASSETS

2110	Land
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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
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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).

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
2130	<p>Art Collections, Library Reserve Collections, and Museum and Historical Collections</p> <p>The balance of this GL code represents the cost of individual works of art or a group of original art works, documents and books with historical or literary significance, and artifacts. The items in this category have useful lives that are not diminished over time and meet the criteria for a non-capitalizable collection (refer to Subsection 30.20.22.a), but are capitalized at the discretion of the agency.</p>
2140	<p>Intangible Assets with Indefinite Useful Lives</p> <p>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."</p>
<u>2200 - BUILDINGS</u>	
2210	<p>Buildings and Building Improvements</p> <p>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.</p>
2220	<p>Allowance for Depreciation – Buildings</p> <p>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.</p>
<u>2300 - IMPROVEMENTS OTHER THAN BUILDINGS, LEASEHOLD IMPROVEMENTS, AND INFRASTRUCTURE</u>	
2310	<p>Improvements other than Buildings</p> <p>The balance of this GL code represents the cost of permanent improvements which add value to land such as fences, retaining walls, etc.</p>

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

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
2420	<p>Allowance for Depreciation – Furnishings and Equipment</p> <p>The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of assets capitalized as furnishings and equipment.</p>
2430	<p>Library Resources</p> <p>The balance of this GL code represents the cost of items that are loaned out, such as books, periodicals, and microfilm, that become unusable or dated and require replacement. These are items whose useful lives are diminished by display, educational or research applications, or use.</p> <p>This does not include certain library reserve collections with historical or literary significance where specific criteria have been met and whose useful lives are not diminished over time. Refer to Subsection 30.20.22.a.</p>
2440	<p>Allowance for Depreciation – Library Resources</p> <p>The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of library resources.</p>
2450	<p>Art Collections, Library Reserve Collections, and Museum and Historical Collections</p> <p>The balance of this GL code represents the cost of individual works of art or a group of items of original art work, documents and books with historical or literary significance, and artifacts whose useful lives diminish over time by display or educational or research applications. This would include items subject to deterioration due to weather.</p> <p>This does not include certain art collections, library reserve collections, or museum and historical collections where specific criteria have been met and whose useful lives are not diminished over time. Refer to Subsection 30.20.22.a.</p>
2460	<p>Allowance for Depreciation – Art Collections, Library Reserve Collections, and Museum and Historical Collections</p> <p>The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of art collections, library reserve collections, and museum and historical collections.</p>

GL CODE	GENERAL LEDGER CODE DESCRIPTION
2470	<p>Intangible Assets with Definite Useful Lives</p> <p>The balance of this GL code represents the costs of purchased or internally developed intangible assets for which there are factors that limit the useful life of the asset. Factors that could limit the useful life of an intangible asset include legal, contractual, regulatory, technological, or impairment of use. Examples include software, patents, trademarks and copyrights. Refer to GL Code 2140 "Intangible Assets with Indefinite Useful Lives."</p>
2480	<p>Allowance for Amortization – Intangible Assets</p> <p>The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of intangible assets.</p>
<p><u>2500 - CONSTRUCTION IN PROGRESS</u></p>	
2510	<p>Construction in Progress</p> <p>The balance of this GL code represents the cost of construction work undertaken but not yet substantially completed, accepted, and placed into service.</p>
<p><u>3000 - REVENUES AND OTHER FINANCING SOURCES</u></p>	
<p><u>3100 - ESTIMATED REVENUES</u></p>	
3110	<p>Approved Estimated Revenues</p> <p>The balance of this GL code represents revenues estimated to be received during the biennium. Approved means OFM has reviewed and approved these estimates.</p>
3198	<p>Estimated Revenue – Original</p> <p>The balance of this GL code represents original budget revenues estimated to be received during the biennium.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
	<u>3200 - ACTUAL REVENUES</u>
3205	<p>Accrued Revenues</p> <p>This GL code is used to record accrued revenues when the GAAP revenue recognition criteria, pertinent to the fund type, is met. This GL code is to be used with an offsetting entry to the appropriate receivable or liability account.</p>
3210	<p>Cash Revenues</p> <p>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.</p>
3213	<p>Gains and Losses on Sales of Capital Assets</p> <p>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.)</p>
3215	<p>Immaterial Adjustments to Prior Periods</p> <p>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.</p>
3220	<p>Noncash Revenues</p> <p>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.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
3221	<p>Other Financing Sources</p> <p>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.</p>
3225	<p>Revenue Adjustments/Eliminations (GAAP)</p> <p>This GL code is used in allotted funds when a difference occurs in GAAP and budgetary recording of an accounting event. For example, when 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.</p>
3260	<p>Estimated Accrued Revenues</p> <p>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.</p>
<u>4300 - CASH IN CUSTODY OF STATE TREASURER</u>	
4310	<p>Current Treasury Cash Activity (OST Only)</p> <p>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.</p>
4315	<p>Warrants Outstanding (OST Only)</p> <p>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.</p>
4320	<p>Beginning Treasury Cash Balance Adminstrating Agency (OFM Only)</p> <p>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 <i>Comprehensive Annual Financial Report</i>.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
4325	<p>Beginning Treasury Cash Balance - Agency</p> <p>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.</p>
	<p><u>5000 - LIABILITIES</u></p>
	<p><u>5100 - SHORT-TERM LIABILITIES</u></p> <p>Short-term liabilities generally are those that are expected to be paid within twelve months.</p>
	<p><u>5110 - SHORT-TERM PAYABLES</u></p>
5111	<p>Accounts Payable</p> <p>The balance of this GL code represents the amounts owing on open accounts for goods and services received by June 30.</p>
5112	<p>Interest Payable</p> <p>The balance of this GL code represents the amount of interest owed on accounts and contracts payable.</p>
5113	<p>Claims and Judgments Payable</p> <p>The balance of this GL code represents actual or estimated amounts owed as the result of court decisions or administrative actions.</p>
5114	<p>Annuities Payable (LOT Only)</p> <p>The balance of this GL code represents the short-term portion of lottery prize annuities payable.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5115	<p>Contracts Payable</p> <p>The balance of this GL code represents the amount of obligations for contracts outstanding and payable.</p>
5116	<p>Retained Percentages Payable</p> <p>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.</p>
5117	<p>Construction Contracts Payable</p> <p>The balance of this GL code represents amounts due on contracts for the construction of buildings and other improvements.</p>
5118	<p>Benefits Claims Payable (L&I Only)</p> <p>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.</p>
5119	<p>Employee Insurance Benefits Payable</p> <p>The balance of this GL code represents the actuarial value of employee insurance claims payable by the Health Care Authority.</p>
<u>5120, 5130, and 5140 - SHORT-TERM ACCRUED LIABILITIES</u>	
5121	<p>Matured Bonds Payable</p> <p>The balance of this GL code represents amounts of unpaid bonds that have reached or passed maturity date.</p>
5122	<p>Matured Interest Payable</p> <p>The balance of this GL code represents amounts of payable but unpaid interest on bonds.</p>
5123	<p>Investment Trades Pending Payable</p> <p>This GL code is used to record the amount due for investment acquisitions between trade date and settlement date.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5124	<p>Accrued Salaries and Fringe Benefits Payable</p> <p>The balance of this GL code represents salaries and fringe benefits earned but not paid.</p>
5125	<p>Accrued Vacation Leave Payable</p> <p>The balance of this GL code represents salaries and associated payroll related payments for the amount of vacation leave owed but not paid.</p>
5126	<p>Accrued Prizes Payable (LOT Only)</p> <p>The balance of this GL code represents amounts of potential lottery prizes payable for all outstanding tickets distributed.</p>
5127	<p>Accrued Sick Leave Payable</p> <p>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.</p>
5128	<p>Accrued Compensatory Time Payable</p> <p>The balance of this GL code represents salaries and associated payroll related payments for the amount of compensatory time owed but not paid.</p>
5130	<p>Due to Fiscal Agents</p> <p>The balance of this GL code represents amounts due to fiscal agents.</p>
5140	<p>Due to Terminated Employees</p> <p>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.</p>
5145	<p>Due to Deceased Employees' Estates</p> <p>The balance of this GL code represents amounts due to estates of deceased employees.</p>
5148	<p>L & I Retrospective Program Estimated Premium Refund Payables</p> <p>The balance of this GL code represents the current portion of the actuarial estimate of premiums due back to employers participating in the program.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
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.
<u>5150 - SHORT-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL PAYABLES</u>	
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.

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5155	<p>Due to Other Funds - Pooled Cash and Investments</p> <p>The balance of this GL code represents amounts due to other funds within an agency that pooled their surplus cash balances into a single fund for the purpose of making investments. Within an agency, all GL Codes 1355 and 5155 are to equal each other.</p>
5156	<p>Due to Owner Funds - Local Government Investment Pool (OST Only)</p> <p>The balance of this GL code represents amounts on deposit with the Local Government Investment Pool that are due to owner funds. Statewide all GL Codes 1206 and 5156 are to be in balance.</p>
5157	<p>Due to Owner Funds - Commingled Trust Funds Investment Income (SIB Only)</p> <p>The balance of this GL code represents cash and noncash investment income recorded in commingled trust funds that are due to owner funds.</p>
5158	<p>Due to Department of Revenue - Taxes</p> <p>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.</p>
5159	<p>Due to Primary Government</p> <p>The balance of this GL code represents amounts due from the state's discrete component units to the primary government of the state.</p>
<u>5160 - SHORT-TERM BONDS PAYABLE</u>	
5161	<p>General Obligation Bonds Payable</p> <p>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.</p>
5162	<p>Revenue Bonds Payable</p> <p>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.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5163	Limited Obligation Bonds Payable The balance of this GL code represents the principal portion of bonds maturing within one year and payable from dedicated revenues.
5164	Zero-Coupon Bonds Payable The balance of this GL code represents the issue value maturing within one year.
5165	Accreted Interest Payable - Zero-Coupon Bonds The balance of this GL code represents the accreted interest on zero-coupon bonds maturing within one year.
5167	General Revenue Bonds Payable - Internal Lending (UW Only) The balance of this GL code represents the outstanding principal on bonds maturing with one year that are payable from University of Washington (UW) general revenues. These amounts are due to the internal lending program for central borrowing from the business unit/department/auxiliary activity. Within the UW, GL Codes 1667, 5167, and 5267 are to equal each other.
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.
<u>5170 - SHORT-TERM INSTALLMENTS AND LEASES PAYABLE</u>	
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.

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5173	<p>Certificates of Participation/Notes Payable</p> <p>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.</p>
<u>5180 and 5190 - OTHER SHORT-TERM LIABILITIES</u>	
5181	<p>Employee Insurance Deductions Payable</p> <p>The balance in this GL code represents amounts held for purchase of employee medical insurance. The money is derived from employee payroll deductions.</p>
5182	<p>EBT Authorized Benefits Payable</p> <p>The balance in this GL code represents EBT benefits that have been authorized but have not yet been paid.</p>
5183	<p>Liability for Expunged EBT Benefits</p> <p>The balance in this GL code represents liabilities arising from the expungement of EBT benefits.</p>
5184	<p>Tuition Benefits Payable</p> <p>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.</p>
5187	<p>Industrial Insurance and Medical Aid Deductions Payable</p> <p>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.</p>
5188	<p>Savings Bond Deductions Payable</p> <p>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.</p>

GL CODE	GENERAL LEDGER CODE DESCRIPTION
5189	<p>Garnishment Deductions Payable</p> <p>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</p>
5190	<p>Unearned Revenues</p> <p>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.</p>
5191	<p>Deposits Payable</p> <p>The balance of this GL code represents amounts payable for deposits made by customers or contractors.</p>
5193	<p>Liability for Unclaimed Property Refunds</p> <p>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.</p>
5194	<p>Liability for Canceled Warrants/Checks</p> <p>This GL code is used to record liabilities arising from the cancellation of warrants or checks.</p>
5195	<p>Deferred Expenditure Recoveries</p> <p>The balance of this 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.</p>
5196	<p>Obligations under Reverse Repurchase Agreements</p> <p>This GL code is used to record liabilities arising from reverse repurchase and similar agreements.</p>
5197	<p>Obligations under Securities Lending Agreements</p> <p>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.</p>

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

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

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5254	<p>Due to Other Agencies</p> <p>The balance of this GL code represents long-term amounts due to other state agencies. This GL code is to be accompanied by a valid state agency code in the general ledger subsidiary. Statewide, all GL Codes 1654 and 5254 are to be in balance; therefore, every effort should be made to communicate with the other state agencies involved.</p>
5259	<p>Due to Primary Government</p> <p>The balance in this GL code represents the long-term portion of the amounts due from the state's discrete component units to the primary government of the state.</p>
<u>5260 - LONG-TERM BONDS PAYABLE</u>	
5261	<p>General Obligation Bonds Payable</p> <p>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.</p>
5262	<p>Revenue Bonds Payable</p> <p>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.</p>
5263	<p>Limited Obligation Bonds Payable</p> <p>The balance of this GL code represents the outstanding principal on bonds due beyond one year that are payable from dedicated revenues.</p>
5264	<p>Zero-Coupon Bonds Payable</p> <p>The balance of this GL code represents the issue value of bonds issued with a deep bond discount and due beyond one year.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5267	<p>General Revenue Bonds Payable - Internal Lending (UW Only)</p> <p>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.</p>
5269	<p>Other Bonds Payable</p> <p>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.</p>
<u>5270 - LONG-TERM INSTALLMENTS AND LEASES PAYABLE</u>	
5271	<p>Installment-Purchase Contracts Payable</p> <p>The balance of this GL code represents the long-term portions of the present value of total future stipulated payments on installment-purchase contracts.</p>
5272	<p>Lease-Purchase Agreements Payable</p> <p>The balance of this GL code represents the long-term portions of the present value of total future stipulated payments on lease-purchase agreements.</p>
5273	<p>Certificates of Participation/Notes Payable</p> <p>The balance of this 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.</p>
<u>5280 and 5290 - OTHER LONG-TERM OBLIGATIONS</u>	
5281	<p>Net Pension Liability</p> <p>The balance of this GL code represents the state's proportionate share of the liability to retirees, beneficiaries, terminated employees and current covered employees entitled to benefits provided through defined benefit pension plans.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5282	<p>Other Postemployment Benefits Obligation</p> <p>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.</p>
5284	<p>Tuition Benefits Payable</p> <p>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.</p>
5285	<p>Benefits Claims Payable (L&I Only)</p> <p>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.</p>
5286	<p>Claims Administration Expense Payable (L&I Only)</p> <p>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.</p>
5287	<p>Pollution Remediation Obligation</p> <p>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.</p>
5290	<p>Unearned Revenues</p> <p>The balance of this account represents the long-term portion of amounts for which the asset recognition criteria have been met, but for which the earnings process is not complete.</p>
5291	<p>Deposits Payable</p> <p>The balance of this GL code represents long-term amounts payable for deposits made by customers or contractors.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5293	<p>Liability for Unclaimed Property Refunds</p> <p>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.</p>
5297	<p>Fees Payable</p> <p>The balance of this GL code represents the long-term portion of fees payable by the state in transactions involving bond and COP sales.</p>
5299	<p>Other Obligations</p> <p>The balance of this GL code represents long-term portions of other long-term obligations.</p>
<u>5900 - OTHER CREDITS</u>	
5910	<p>Unamortized Premiums on Bonds Sold</p> <p>The balance of this GL code represents the original issue premium (OIP) on the sale of a bond that remains to be amortized over the remaining life of the bonds. This GL code is used when the OIP is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual, current financial resources basis of accounting) record OIP to GL Code 3210 Revenue Source Code 0863 "Original Issue Premium."</p>
5920	<p>Unamortized Premiums on COPs Sold</p> <p>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."</p>
<u>5192, 5266, 5268, 5283, and 5292 - DEFERRED INFLOWS OF RESOURCES</u>	
<p>Deferred inflows of resources represent acquisition of net position by the state that is applicable to a future reporting period.</p>	

Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
5192	<p>Unavailable Revenues</p> <p>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.</p>
5265	<p>Deferred Inflows on Pensions</p> <p>The balance of this GL code represents deferred inflows of resources related to pensions arising from certain changes in the net pension liability. Amounts deferred are amortized through pension expense using subobject BP "Net Pension Liability Adjustment (Proprietary Accounts Only)" or WP "Net Pension Liability Adjustment (General Long-Term Obligations Subsidiary Account Only)."</p>
5266	<p>Deferred Inflows on Certificate of Participation (COP) Refundings</p> <p>The balance of this GL code represents the remaining difference (credit balance) between the proceeds of the refunding (new) COP and net carrying value of the refunded (old) COP. The deferred charge is amortized using GL code 6512 in proprietary accounts and GL code 6593 in the General Long-Term Obligations Subsidiary Account with Subobject WB "Amortization."</p>
5268	<p>Deferred Inflows on Bond Refundings</p> <p>The balance of this GL code represents the remaining difference (credit balance) between the proceeds of the refunding (new) bonds and the net carrying value of the refunded (old) bonds. The deferred charge is amortized using GL code 6512 in proprietary accounts and GL code 6593 in the General Long-Term Obligations Subsidiary Account with Subobject WB "Amortization."</p>
5283	<p>Accumulated Increase in Fair Value of Hedging Derivatives</p> <p>The balance of this GL code represents the increase in fair value of hedging derivatives where the hedged items are neither assets nor liabilities reported at fair value.</p>

Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
5292	<p>Unavailable Revenues</p> <p>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.</p> <p><u>6000 - BUDGETARY AND EXPENDITURE/EXPENSE CONTROL</u></p> <p><u>6100 - EXPENDITURE AUTHORITY AND ESTIMATED EXPENDITURES</u></p>
6110	<p>Approved Unallotted Expenditure Authority</p> <p>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.</p> <p><u>6200 - ALLOTMENTS</u></p>
6210	<p>Approved Allotments</p> <p>The balance of this GL code represents authorized allotments of appropriated funds for the biennium.</p>
6215	<p>Estimated Unallotted Expenses</p> <p>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.)</p> <p><u>6300 - RESERVES</u></p>
6310	<p>Approved Reserves</p> <p>The balance of this GL code represents amounts transferred from allotted status to reserve status for legislative appropriations.</p> <p><u>6400 - OTHER ALLOTMENT CHARGES</u></p>

Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
6410	<p>Encumbrances</p> <p>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.</p>
<u>6500 - EXPENDITURES/EXPENSES</u>	
6505	<p>Accrued Expenditures/Expenses</p> <p>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.</p>
6510	<p>Cash Expenditures/Expenses</p> <p>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.</p>
6511	<p>Depreciation/Amortization Expense</p> <p>This GL code is used to record the amount of depreciation and amortization computed on capital assets owned by proprietary and trust fund type accounts. This GL code is to be offset by an entry to the appropriate GL Code series 2XXX, "Allowance for Depreciation" or "Allowance for Amortization – Intangible Assets." Only used with Subobject WA "Depreciation/Amortization."</p>
6512	<p>Amortization Expense</p> <p>This GL code is used to recognize amortization of premiums and discounts on debt instruments as well as deferred outflows and inflows on debt refunding recorded in proprietary and trust funds. Only used with Subobject WB "Amortization."</p>
6514	<p>Capital Asset Acquisitions by Lease - Purchase Agreements or Certificates of Participation</p> <p>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.</p>

Uniform Chart of Accounts

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

Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
6593	<p>Amortization Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This GL code is used to recognize amortization of premiums and discounts on debt or equity instruments as well as deferred outflows and inflows on debt refundings recorded in the General Long-Term Obligations Subsidiary Account. Only used with Subobject WB "Amortization."</p>
6594	<p>Pollution Remediation Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This GL code is used to recognize pollution remediation expenses related to governmental fund type accounts in the General Long-Term Obligations Subsidiary Account. GL Code 6594 is to be offset by an entry to GL Code 5287 "Pollution Remediation Obligation." Only used with Subobject WE "Pollution Remediation (General Long-Term Obligations Subsidiary Account Only)."</p>
6595	<p>Other Postemployment Benefits Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This GL code is used to recognize expense for postemployment benefits for employees of governmental fund type accounts in the General Long-Term Obligations Subsidiary Account. GL Code 6595 is to be offset with an entry to GL Code 5282 "Other Postemployment Benefits Obligation." Only used with Subobject WR "Other Postemployment Benefits (General Long-Term Obligations Subsidiary Account Only)."</p>
6596	<p>Excess Contributions for Pension Benefits (General Long-Term Obligations Subsidiary Account Only)</p> <p>This GL code is used to record the current year adjustment to the cumulative total of the state's contributions for pension benefits in excess of the annual required contributions (ARC) in the General Long-Term Obligations Subsidiary Account. GL Code 6596 is to be offset with an entry to GL Code 1960 "Net Pension Asset ." Only used with Subobject WP "Net Pension Liability Adjustment (General Long-Term Obligations Subsidiary Account Only)."</p>

Uniform Chart of Accounts

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 with Subobject WF "Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)."

6598 Pension Expense (General Long-Term Obligations Subsidiary Account Only)

This GL code is used to record the current year adjustment to the state's net pension liability in the General Long-Term Obligations Subsidiary Account. GL Code 6598 is to be offset with an entry to GL Code 5281 "Net Pension Liability." Only used with Subobject WP "Net Pension Liability Adjustment (General Long-Term Obligations Subsidiary Account Only)."

7000 - AFRS/TREASURY CLEARING**7100 - IN-PROCESS CONTROL**

7110 Receipts In-Process

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

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

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

7130 Warrant Cancellations In-Process

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

Uniform Chart of Accounts

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 POSITION

9100 - BUDGETARY CONTROL

9100 Budgetary Control Summary

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

9110, 9120, and 9130 - NONSPENDABLE FUND BALANCE

9110 Nonspendable Permanent Fund Principal

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

9112 Nonspendable Permanent Funds – Unrealized Gain/Loss

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

9120 Nonspendable Consumable Inventories

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

Uniform Chart of Accounts

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.

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).

Uniform Chart of Accounts

- 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.
- 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).

Uniform Chart of Accounts

- 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).
- 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 VII, 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.

Uniform Chart of Accounts

- 9273 Restricted for Revenue Stabilization
- The balance of this GL code represents that portion of fund balance that is restricted for revenue stabilization by bond covenants.
- 9274 Restricted for Unspent GARVEE Bond Proceeds
- The balance of this GL code represents that portion of fund balance that is restricted for unspent GARVEE bond proceeds.
- 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.
- 9284 Restricted for Fourth Tier Debt Service
- The balance of this GL code represents that portion of fund balance that is restricted by fourth tier debt service agreements.
- 9285 Restricted for GARVEE Bond Debt Service
- The balance of this GL code represents that portion of fund balance that is restricted by GARVEE bond debt service agreements.
- 9310, 9320, 9330, and 9340 - COMMITTED FUND BALANCE**
- 9310 Committed for Higher Education
- The balance of this GL code represents fund balance committed to higher education where resources are used only for the specific purposes determined by formal action of the state legislature.
- 9311 Committed for Education
- The balance of this GL code represents fund balance committed to K-12 education where resources are used only for the specific purposes determined by formal action of the state legislature.
- 9320 Committed for Transportation
- The balance of this GL code represents fund balance committed to transportation where resources are used only for the specific purposes determined by formal action of the state legislature.

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9321 Committed for Other Purposes

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

9323 Committed for Human Services

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

9324 Committed for Wildlife and Natural Resources

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.

Uniform Chart of Accounts

9372 Assigned for Other Purposes

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

9390 - UNASSIGNED FUND BALANCE

9390 Unassigned

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

9510, 9513 and 9514 - BUDGETARY RESERVES

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.

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

9350 Net Investment in Capital Assets (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 Position

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 Position (OFM Only)

The portion of net position that is neither restricted nor net investment in capital assets.

9545 Reserved for Unemployment Compensation

The balance of this GL code represents the portion of net position restricted for future payments of unemployment compensation benefits.

9550 and 9600 - NET POSITION FOR PENSIONS AND OTHER TRUSTS

9550 Reserved for Retirement Systems

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

9551 Reserved for Deferred Compensation

The balance of this GL code represents the portion of net position held in trust for future payments of deferred compensation to plan participants.

Uniform Chart of Accounts

- 9554 Reserved for Local Government Investment Pool Participants
- The balance of this GL code represents the portion of net position 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 position 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 position 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 position 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 position 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 position 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 position held in trust for retirement system member defined contribution account balances invested in self-directed options.
- 9700 - FUND BALANCE/NET POSITION CHANGES and
CORRECTIONS**
- 9720 Prior Period Material Corrections (OFM Only)
- The balance of this GL code represents prior period material corrections made to beginning balances in fund equity accounts approved by OFM.

Uniform Chart of Accounts

- 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.
- 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.



75.50

Expenditure Authority Codes

75.50.10

June 1, 2009

Expenditure authority type and expenditure character codes with descriptions

Expenditure Authority

Type Code

Expenditure Authority Type Description

1	State	Denotes appropriations funded by revenues generated by the state's authority to tax, license, or collect fees from the public.
2	Federal	Denotes appropriations funded by grants and contracts with federal government agencies. Does not include grants and contracts under the American Recovery and Reinvestment Act (ARRA) of 2009.
3	Federal - Unanticipated	Denotes expenditure authority funded by grants and contracts with federal government agencies that were not included in the biennial budget request. Does not include grants and contracts under the ARRA.
4	Governor's Emergency Allocation	Denotes the appropriation assigned to the funding identified as "Governor's Emergency" in the Appropriation Act.
6	Nonappropriated	Denotes activity associated with nonappropriated/allotted and nonbudgeted accounts.
7	Private/Local	Denotes appropriations funded by grants, contracts, etc., with private parties or local government agencies.

Uniform Chart of Accounts

Expenditure Authority**Type Code****Expenditure Authority Type Description**

8	Federal - ARRA Denotes appropriations funded by grants and contracts with federal government agencies under the ARRA.
9	Private/Local - Unanticipated Denotes expenditure authority funded by grants, contracts, etc., from private/local sources which was not included in the biennial budget request. This does not include activities between agencies of Washington State.
N	Federal - Nonappropriated ARRA Denotes activity in nonappropriated/allotted and nonbudgeted accounts funded by grants and contracts with federal government agencies under the ARRA.
U	Federal - Unanticipated ARRA Denotes expenditure authority funded by grants and contracts with federal government agencies under the ARRA that are not included in the enacted budget.
X	Prior Biennium Liability Liquidation Denotes activity to liquidate GL Code 6560 "Estimated Accrued Expenditures/Expenses" recorded on the records of agencies at the close of the prior biennium.
Y	Prior Biennium Liability Liquidation ARRA Denotes activity to liquidate GL Code 6560 "Estimated Accrued Expenditures/Expenses" recorded on the records of agencies under the ARRA at the close of the prior biennium. Note: Types 1, 2, 4, 7, and 8 are assigned by the Office of Financial Management (OFM) and contained in the Expenditure Authority Schedule. Types 3, 9, and U may only be used within the proper range of expenditure authority codes for unanticipated receipts as noted in Subsections 75.50.20 and 75.50.30.

<u>Budget Preparation Code</u>	<u>Budget Preparation Description</u>
0	<p>DSHS Social Services Federal (DSHS only) - Budget Preparation Only</p> <p>Used by the Department of Social and Health Services for biennial budget preparation as directed by OFM.</p>
5	<p>All Other Non-Lidded Block Grants (DSHS only) - Budget Preparation Only</p> <p>Used by the Department of Social and Health Services for biennial budget preparation as directed by OFM.</p>
A	<p>DSHS Family Support/Child Welfare Federal (DSHS only) - Budget Preparation Only</p> <p>Used by the Department of Social and Health Services for biennial budget preparation as directed by OFM.</p>
C	<p>DSHS Medicaid Federal (DSHS only) - Budget Preparation Only</p> <p>Used by the Department of Social and Health Services for biennial budget preparation as directed by OFM.</p>
D	<p>DSHS Temporary Assistance Needy Families (DSHS only) - Budget Preparation Only</p> <p>Used by the Department of Social and Health Services for biennial budget preparation as directed by OFM.</p>
E	<p>DSHS Child Care Development Funds (DSHS only) - Budget Preparation Only</p> <p>Used by the Department of Social and Health Services for biennial budget preparation as directed by OFM.</p>
T	<p>Used to denote bond funding for transportation projects - Budget Preparation Only</p> <p>Used by the Department of Transportation and other transportation agencies during biennial budget development.</p>

**Expenditure
Character Code**

Expenditure Character Description

1 Operating

Denotes expenditures authorized for the purpose of funding ongoing programs.

2 Capital

Denotes expenditures authorized for the purpose of construction, acquisition, or renovation of capital assets or long-term grant programs that cross biennial lines.

75.50.20

April 1, 2009

Operating expenditure authority codes

75.50.20.a

Legislative Appropriations, OFM Allocations, and Nonappropriated/Allotted

Expenditure authority codes for legislative appropriations, OFM allocations, and nonappropriated/allotted expenditures are assigned by the Budget Division, OFM. Agencies are notified of the codes through the Expenditure Authority Schedule. If agencies have questions regarding the assignment of the codes they are to contact the Operations Section, Budget Division, OFM.

75.50.20.b

Unanticipated Receipts Expenditure Authority

State	Federal	Private/Local
N/A	700-940 7A0-7F0 7G0-7Z0 ARRA	9A0-9Z0 ZA0-ZZ0

Unanticipated receipts expenditure authority codes are assigned by agencies who request spending authority for unanticipated receipts of operating expenditures. The original unanticipated receipt expenditure authority code is to be used when applying for additional spending authority if the additional unanticipated receipts are from the same source and for the same purpose. **The third character in the expenditure authority code must be zero.** Charges against these codes are to have the corresponding revenue assigned to the appropriate source code (i.e. for Private/Local expenditure authority, revenues in the 05XX Private/Local Revenue Source Code series).

75.50.20.c

Nonappropriated/Nonallotted Operating Expenditures

All nonappropriated/nonallotted operating expenditures reported to AFRS must use expenditure authority code Z96, Z98, or Z94-ARRA. These codes are to be used for all operating activity, other than unanticipated receipts, not included on the Expenditure Authority Schedule.

75.50.30

April 1, 2009

Capital expenditure authority codes

75.50.30.a

Legislative Appropriations

Expenditure authority codes for capital appropriations are assigned by the Budget Division, OFM. Agencies are notified of the codes through the Expenditure Authority Schedule. If agencies have questions regarding the assignment of the codes they are to contact the Operations Section, Budget Division, OFM.

75.50.30.b

Unanticipated Receipts Expenditure Authority

State	Federal	Private/Local
N/A	V10-W90 U10-U90 ARRA	X10-Y90

Unanticipated receipts expenditure authority codes are assigned by agencies who request spending authority for unanticipated receipts of capital expenditures. The original unanticipated receipt expenditure authority code is to be used when applying for additional spending authority if the additional unanticipated receipts are from the same source and for the same purpose. **The third character in the expenditure authority code must be zero.** Charges against these codes are to have the corresponding revenue assigned to the appropriate source code (i.e. for Private/Local expenditure authority, revenues in the 05XX Private/Local Revenue Source Code series).

75.50.30.c

Nonappropriated/Nonallotted Capital Expenditures

All nonappropriated/nonallotted capital expenditures reported to AFRS must use expenditure authority code Z97, Z99, or Z95-ARRA. These codes are to be used for all capital activity, other than unanticipated receipts, not included on the Expenditure Authority Schedule.

75.50.40
June 1, 2009

Schedule of expenditure authority types and codes not included on the Expenditure Authority Schedule

The following table summarizes the expenditure authority number range, type, and character codes for operating and capital expenditure authority not included on the Expenditure Authority Schedule. The number range, type and character must match to be used in the Agency Financial Reporting System (AFRS).

No. Range	Type	Character	Character Description	Type Description
700-940* 7A0-7F0* 8A0-8Z0*	3	1	Operating	Unanticipated - Federal
7G0-7Z0	U	1	Operating	Unanticipated - ARRA
9A0-9Z0* ZA0-ZZ0*	9	1	Operating	Unanticipated - Private/Local
Z96 and Z98	6	1	Operating	Nonappropriated/ Nonallotted
Z94	N	1	Operating	Nonappropriated/ Nonallotted - ARRA
985-989	N	1	Operating	Nonappropriated - ARRA
V10-W90*	3	2	Capital	Unanticipated - Federal
U10-U90	U	2	Capital	Unanticipated - ARRA
X10-Y90*	9	2	Capital	Unanticipated - Private/Local
Z97 and Z99	6	2	Capital	Nonappropriated/ Nonallotted
Z95	N	2	Capital	Nonappropriated/ Nonallotted - ARRA
R3A-R3Z	N	2	Capital	Nonappropriated - ARRA

*The third character of the expenditure authority code must equal zero (0).



75.60 Statewide Program Codes

75.60.10

June 1, 2004

Sequential by code number with descriptions

Code	Title and Description
690	<p>Nonbudgeted FTEs</p> <p>Used to indicate nonbudgeted FTEs expended for the state/federal work study and state internship programs. The state internship program includes both the undergraduate and executive fellowship programs.</p>
850	<p>Nonbudgeted Activities</p> <p>Used to indicate nonappropriated, nonallotted expenditures.</p>
880	<p>Pensions, Claims, and Awards</p> <p>Used to indicate nonappropriated, nonallotted expenditures made for the payment of pensions, claims, and awards.</p>
900	<p>Capital Programs</p> <p>Used to indicate all capital programs except Department of Transportation, County Road Administration Board, and Transportation Improvement Board.</p>



75.65 Statewide Project Type Codes

75.65.10

July 1, 2010

Information technology data needs

This policy reflects the increased interest in having better information about state information technology (IT) costs. This subsection defines IT costs in general, and how IT costs should be further classified as:

- Acquisition/new development, and
- Maintenance and operations.

For purposes of this subsection, the following standards apply to the coding of IT expenditures:

The **definition of information technology** includes the electronic capture, collection, storage, manipulation, transmission, calculation, retrieval, and presentation of information.

IT expenditures can be recorded in almost all objects of expenditure. For purposes of using statewide project type codes for IT, expenditures generally follow an IT employee in these functional areas of IT service delivery:

- Customer service (help desk, personal computer support, and portable device support);
- Infrastructure service (database administration, security, server and network administration, data center operations, and network communication services);
- Application service (packaged and custom application support);
- IT planning (research and development, strategic and disaster planning);
- IT administration (asset management, IT procurement, project management, and training); and
- IT application development projects.

Uniform Chart of Accounts

- 75.65.10.a **Acquisition/new development** – This category includes things like:
- Hardware purchases intended to increase business capacity or expand functionality.
 - Application development projects that either meet the software capitalization limit specified in Subsection 30.20.20, or that extend the estimated useful life of the application, or significantly expand functionality of the application.
- 75.65.10.b **Maintenance and operations** – This category includes things like:
- Costs for purchases of replacement IT goods and services.
 - Internal costs associated with ongoing, routine IT work that maintains current business capacity.
 - Costs related to minor system enhancements that do not meet the criteria under acquisition/new development.

75.65.20

July 1, 2010

Special provisions for information technology project type coding

Because the field of IT is constantly changing, professional judgment is required in the determination of what is included or excluded from coding as IT. Likewise, professional judgment may also be required in the determination of what is coded acquisition/new development or maintenance and operations.

For guidance on IT cost definitions by subobject code and other issues related to implementing the requirements of this subsection, refer to OFM's Administrative and Accounting Resources website at:

<http://www.ofm.wa.gov/resources/default.asp>.

Notes:

- Chapter 30 capitalization policies differ from the IT coding for acquisitions/new development. The purpose of IT coding is for cost accounting, not capitalization.
- Subobject EL is defined as IT services, but is excluded from the requirement to code as an IT cost with Project Type X or Y.

Uniform Chart of Accounts

A deferral for implementation of this requirement is granted to higher education agencies (including both four-year institutions and the community and technical colleges). This deferral expires June 30, 2013, and the IT coding requirement becomes effective for the biennium beginning July 1, 2013.

75.65.30

July 1, 2010

Sequential by code number with descriptions

Code

Title and Description

X	Used to indicate IT acquisitions/new development expenditures.
Y	Used to indicate IT maintenance and operations expenditures.



75.70 Object/Subobject/Sub-subobject Codes

75.70.10

July 1, 2015

Sequential by code number

Code	Statewide Sub- subobject	Title
		A - SALARIES AND WAGES
AA		State Classified
	SW01	• Regular Salaries
	SW02	• Shift Differential
	SW03	• Standby
	SW04	• Assignment Pay
	SW07	• Salary Advance
AB		Higher Education Classified
AC		State Exempt
	SW01	• Regular Salaries
	SW03	• Standby
AD		Higher Education Exempt
AE		State Special
	SW13	• Board and Commission Member Compensation
	SW14	• Specified Rate Compensation
AF		Higher Education Faculty
AG		Commissioned State Patrol Officers
AH		Higher Education Graduate Assistants
AJ		State Other
AK		Higher Education Other
AL		Higher Education Students
	SW15	• Work Study
AN		Justices and Judges
AR		Elected Officials
AS		Sick Leave Buy-Out
	SW01	• OASI Taxable
AT		Terminal Leave
AU		Overtime and Callback
	SW11	• Callback
	SW12	• Overtime
	SW13	• Overtime for Holidays

Uniform Chart of Accounts

Code	Statewide Sub- subject	Title
	SW14	• Shift Differential Overtime
	SW17	• Assignment Pay Overtime
B - EMPLOYEE BENEFITS		
BA		Old Age, Survivors, and Disability Insurance
BB		Retirement and Pensions
BC		Medical Aid and Industrial Insurance
	SW33	• Medical Aid Fund
	SW34	• Supplemental Pension
	SW35	• Accident Fund
BD		Health, Life, and Disability Insurance
BE		Allowances
	SW21	• Commute Trip Reduction
	SW22	• Cellular device
BF		Unemployment Compensation
BG		Supplemental Retirement Payments
BH		Hospital Insurance (Medicare)
BR		Other Postemployment Benefits
BP		Net Pension Liability Adjustment (Proprietary Accounts Only)
BT		Shared Leave Provided - Sick Leave
BU		Shared Leave Provided - Personal Holiday
BV		Shared Leave Provided - Vacation Leave
BW		Shared Leave Received
BZ		Other Employee Benefits
C - PROFESSIONAL SERVICE CONTRACTS		
CA		Management and Organizational Services
CB		Legal and Expert Witness Services
CC		Financial Services
CD		Computer and Information Services
CE		Social Research Services
CF		Technical Research Services
CG		Marketing Services
CH		Communication Services
CJ		Training Services
CK		Recruiting Services
CZ		Other Professional Services

Uniform Chart of Accounts

Code	Statewide Sub- subject	Title
E - GOODS AND ROUTINE OTHER SERVICES		
EA		Supplies and Materials
EB		Communications and Telecommunications Services
EC		Utilities
ED		Rentals and Leases – Land and Buildings
EE		Repairs, Alterations, and Maintenance
EF		Printing and Reproduction
EG		Employee Professional Development and Training
EH		Rentals and Leases – Furnishings and Equipment
EI		Retailer Commissions
EJ		Subscriptions
EK		Facilities and Services
EL		Data Processing Services (Interagency)
EM		Attorney General Services
EN		Personnel Services
EP		Insurance
ER		Other Routine Contractual Services
	SW31	• Employee Parking
ES		Vehicle Maintenance and Operating Costs
ET		Audit Services
EV		Administrative Hearings Services
EW		Archives and Records Management Services
EX		OMWBE Services
EY		Software Licenses, Maintenance, and Subscription-Based Computing Services
EZ		Other Goods and Services
F - COST OF GOODS SOLD (Proprietary Funds Only)		
FA		Net Cost of Goods Sold
FB		Purchases
FC		Returned Purchases
FD		Freight-In
FE		Discounts
FF		Inventory Adjustment
FG		Direct Labor
FH		Raw Materials (Direct Materials)
FJ		Manufacturing Overhead

Uniform Chart of Accounts

Code	Statewide Sub- subject	Title
G - TRAVEL		
GA		In-State Subsistence and Lodging
	SW41	• Meals Taxable
	SW42	• Meals Taxable – Board and Commission Members
GB		In-State Air Transportation
GC		Private Automobile Mileage
GD		Other Travel Expenses
GF		Out-of-State Subsistence and Lodging
	SW46	• Meals Taxable – Out of State
GG		Out-of-State Air Transportation
GN		Motor Pool Services
J - CAPITAL OUTLAYS		
JA		Noncapitalized Assets
JB		Noncapitalized Software
JC		Furnishings and Equipment
JD		Library Resources
JE		Land
JF		Buildings
JG		Highway Construction
JH		Improvements Other Than Buildings (Non State Highway System)
JJ		Grounds Development
JK		Architectural and Engineering Services
JL		Capital Planning
JM		Art Collections, Library Reserve Collections, and Museum & Historical Collections
JN		Relocation Costs
JQ		Software
JR		Intangible Assets
JZ		Other Capital Outlays
M - INTERFUND OPERATING TRANSFERS		
MA		Interfund Operating Transfers In
MB		Interfund Operating Transfers Out
MC		Interfund Transfers In - Principal
MD		Interfund Transfers In - Interest
MI		Interfund Transfers Out - Interest
MM		Agency Incentive Savings Transfers Out
MP		Interfund Transfers Out - Principal

Uniform Chart of Accounts

Code	Statewide Sub- subject	Title
N - GRANTS, BENEFITS, AND CLIENT SERVICES		
NA		Direct Payments to Clients
NB		Payments to Providers for Direct Client Services
NF		Workers' Compensation Payments
NH		Public Employee Benefit, Basic Health, and Community Health Service Payments
NL		Lottery Prize Payments
NR		Loan Disbursements
NT		Pension Refund Payments
NU		Pension Benefit Payments
NW		Special Employment Compensation
NY		Participant Withdrawals
NZ		Other Grants and Benefits
	SW91	• Employee Awards - Taxable
P - DEBT SERVICE		
PA		Principal
PB		Interest
PC		Other Debt Costs
PD		Principal COP Lease/Purchase Agreements
PE		Interest COP Lease/Purchase Agreements
S - INTERAGENCY REIMBURSEMENTS		
SA		Salaries and Wages
SB		Employee Benefits
SC		Professional Service Contracts
SE		Goods and Other Services
SG		Travel
SJ		Capital Outlays
SN		Grants, Benefits, and Client Services
SP		Debt Service
SZ		Unidentified
T - INTRA-AGENCY REIMBURSEMENTS		
TA		Salaries and Wages
TB		Employee Benefits
TC		Professional Service Contracts
TE		Goods and Other Services
TG		Travel

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Code	Statewide Sub- subject	Title
TJ		Capital Outlays
TN		Grants, Benefits, and Client Services
TP		Debt Service
TZ		Unidentified
		W - OTHER
WA		Depreciation/Amortization
WB		Amortization
WC		Bad Debts
WD		Change in Capitalization Policy
WE		Pollution Remediation (General Long-Term Obligations Subsidiary Account Only)
WF		Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)
WP		Net Pension Liability Adjustment (General Long-Term Obligations Subsidiary Account Only)
WR		Other Postemployment Benefits (General Long-Term Obligations Subsidiary Account Only)

Note: Statewide Sub-subjects are used for processing payroll in the Human Resource Management System (HRMS).

Uniform Chart of Accounts

75.70.20

July 1, 2015

Sequential by code number with description

Code	Title and Description
A	SALARIES AND WAGES Amounts paid to persons who provide personal services subject to the direction and control of a state agency (employer/employee relationship) are to be classified as salaries and wages, except for those persons who are considered employees for payroll tax reporting only (refer to Subobject NW). It does not matter that the state agency permits the employee considerable discretion and freedom of action as long as the state agency has the legal right to supervise and control the method and the result of the services.
AA	State Classified Those state employees/positions whose salaries are set in accordance with the Washington Personnel Resources Board salary schedule and compensation plans, except those employees/positions whose salaries are set by the Washington Personnel Resources Board under the provisions of additional exemptions requested by elected officials and the executive assistants for personnel administration as prescribed by RCW 41.06.070. Also includes those employees under the Washington Management Services program.
AB	Higher Education Classified All classified employees/positions of institutions of higher education and related boards under the jurisdiction of the Washington Personnel Resources Board as defined by chapter 41.06 RCW.
AC	State Exempt Those employees/positions whose salaries are set by the governor, upon recommendation of the State Committee on Agency Officials' Salaries, or by appropriate boards and commissions; and those employees/positions whose salaries are set by the Washington Personnel Resources Board under the provisions of additional exemptions requested by elected officials and the executive assistant for personnel administration as prescribed by RCW 41.06.070. This category includes those employees/positions whose salaries are established by agency heads such as confidential secretaries, administrative assistants, and assistant attorney generals.

Uniform Chart of Accounts

Code	Title and Description
AD	<p data-bbox="483 317 802 348">Higher Education Exempt</p> <p data-bbox="483 390 1446 527">All employees/positions in institutions of higher education and related boards which have been defined as exempt by chapter 41.06 RCW by the Washington Personnel Resources Board and by the governing board of the institution excluding faculty, graduate assistants, students, and higher education other.</p>
AE	<p data-bbox="483 562 643 594">State Special</p> <p data-bbox="483 636 1425 737">All legislative staff employees/positions for which the legislature establishes compensation rates. Also includes members of statutorily established boards, commissions, councils, and committees.</p>
AF	<p data-bbox="483 772 797 804">Higher Education Faculty</p> <p data-bbox="483 846 1425 982">All employees/positions in institutions of higher education whose primary responsibilities are teaching, research, public service, or a combination of these, including librarians and counselors designated as faculty. Term(s) may be for quarter, semester, year, annual year, or longer.</p>
AG	<p data-bbox="483 1018 922 1050">Commissioned State Patrol Officers</p> <p data-bbox="483 1092 1433 1192">All employees commissioned as Washington State Patrol Officers pursuant to chapter 43.43 RCW, and members of the Washington State Patrol Retirement System as prescribed by RCW 43.43.120.</p>
AH	<p data-bbox="483 1228 951 1260">Higher Education Graduate Assistants</p> <p data-bbox="483 1302 1442 1402">All employees/positions held by matriculated students who are approved by the graduate school and whose primary responsibilities are related to teaching, research, and public service at institutions of higher education.</p>
AJ	<p data-bbox="483 1438 621 1470">State Other</p> <p data-bbox="483 1512 1414 1612">Those employees/positions whose salaries are set through direct negotiation between designated agencies and employee representatives (e.g. craft and trade unions or employees not covered in the other groups).</p>
AK	<p data-bbox="483 1648 776 1680">Higher Education Other</p> <p data-bbox="483 1722 1442 1785">All employees/positions within the institutions of higher education not subject to other classifications.</p>

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Code	Title and Description
AL	<p>Higher Education Students</p> <p>All student employees other than graduate assistants or those covered by Washington Personnel Resources Board, including work-study students.</p>
AN	<p>Justices and Judges</p> <p>All Supreme Court Justices and judges of the court of appeals, superior courts, and district courts for which the Washington Citizens' Commission on Salaries for Elected Officials establishes compensation rates.</p>
AR	<p>Elected Officials</p> <p>State elected officials including Governor, Lieutenant Governor, Secretary of State, Treasurer, Auditor, Attorney General, Superintendent of Public Instruction, Commissioner of Public Lands, Insurance Commissioner, Senators, and Representatives for which the Washington Citizens' Commission on Salaries for Elected Officials establishes compensation rates.</p>
AS	<p>Sick Leave Buy-Out</p> <p>Salaries and wages expended for accrued employee sick leave as provided under RCW 41.04.340.</p>
AT	<p>Terminal Leave</p> <p>Salaries and wages expended for accrued vacation leave made to employees upon termination of employment.</p>
AU	<p>Overtime and Call-Back</p> <p>Additional amounts paid to employees for working overtime, compensatory time, and under call-back provisions of contracts and work agreements.</p>
B	EMPLOYEE BENEFITS
BA	<p>Old Age, Survivors, and Disability Insurance</p> <p>The amounts expended as the State's share of Old Age, Survivors, and Disability Insurance. Does not include Hospital Insurance (Medicare) premiums.</p>

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Code	Title and Description
BB	<p>Retirement and Pensions</p> <p>The amounts expended as the State's share of retirement and pension benefits.</p>
BC	<p>Medical Aid and Industrial Insurance</p> <p>The amounts expended as the State's share of medical aid and industrial insurance.</p>
BD	<p>Health, Life, and Disability Insurance</p> <p>The amounts expended on the pay-as-you-go basis for the State's share of health, life, disability insurance, and the administrative fee for flexible spending and dependent care programs.</p>
BE	<p>Allowances</p> <p>The amounts expended for special payments to employees to cover costs of board, quarters, clothing, commute trip reduction incentives, and cellular device stipends.</p>
BF	<p>Unemployment Compensation</p> <p>The amounts expended to pay for unemployment compensation benefits received by former state employees.</p>
BG	<p>Supplemental Retirement Payments</p> <p>Amounts expended by colleges and universities for required supplemental payments to retired individuals when pension annuity payments are less than what the retiree would be eligible to receive under the public employee's retirement system.</p>
BH	<p>Hospital Insurance (Medicare)</p> <p>The amounts expended as the State's share of Hospital Insurance (Medicare).</p>
BP	<p>Net Pension Liability Adjustment (Proprietary Accounts Only)</p> <p>The amount that represents the adjustment to pension expense arising from certain changes in the net pension liability related to employees in proprietary accounts.</p>
BR	<p>Other Postemployment Benefits</p> <p>The amount that represents the State's share of the annual net other postemployment benefits cost.</p>

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Code	Title and Description
BT	<p>Shared Leave Provided - Sick Leave</p> <p>The dollar value of sick leave donated by state employees in conjunction with the State's shared leave program.</p>
BU	<p>Shared Leave Provided - Personal Holiday</p> <p>The dollar value of personal holiday leave donated by state employees in conjunction with the State's shared leave program.</p>
BV	<p>Shared Leave Provided - Vacation Leave</p> <p>The dollar value of vacation leave donated by state employees in conjunction with the State's shared leave program.</p>
BW	<p>Shared Leave Received</p> <p>The dollar value of shared leave received by state employees, to be used in lieu of sick leave, in conjunction with the State's shared leave program.</p>
BZ	<p>Other Employee Benefits</p> <p>The amounts expended for benefits other than those indicated above.</p>
C	<p>PROFESSIONAL SERVICE CONTRACTS</p> <p>Professional service means consulting or technical expertise provided to accomplish a specific study, project, task, or other work statement. This category includes contracts with independent individuals or firms to perform a service or render an opinion or recommendation according to the consultant's methods and without being subject to the control of the agency except as to the results of the work.</p> <p>This includes new contracts and amendments and/or renewals of existing contracts.</p> <p>Where travel expenses are authorized and included as part of a contract or grant, the payment is to be recorded under the appropriate subobject code for the contract.</p> <p>Agencies are not to include amounts expended for:</p> <ul style="list-style-type: none"> • Architectural and engineering services on capital projects. These amounts are to be recorded as Subobject JK.

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Code	Title and Description
	<ul style="list-style-type: none"> • Client services, whether paid directly to the client or to the provider. These amounts are to be recorded as Subobjects NA and NB, respectively. • Other services that are routine and continuing in nature and recorded under the subobjects within Object E “Goods and Other Services.”
CA	<p data-bbox="483 533 992 562">Management and Organizational Services</p> <p data-bbox="483 600 1430 1087">Management Services - The amounts expended for services that impact agency policy, regulatory and business issues, or that have broad agency or statewide policy implications. Includes services that result in operational or managerial recommendations related primarily to business and policy processes. (Services related primarily to employee issues fall under Organizational Services.) Also includes services for program development, implementation and coordination; program evaluation and/or external quality review (may be mandated by Legislature or federal funding source). Includes conduct of performance audits, business assessments, accreditation reviews, management studies, including studies requested by the Legislature; and feasibility studies with significant policy impact. Also includes services for project management, quality assurance and business process re-engineering related to the agency’s business and policy responsibilities; risk management and loss prevention; mediation; arbitration; and lobbying.</p> <p data-bbox="483 1125 1430 1297">Organizational Services - Includes services with a primary focus on agency organizational and human resource issues. Includes services to study, analyze or review the organizational structure, framework, or culture of the agency or divisions within the agency, and/or services implementing the recommendations of such an organizational study or effort.</p> <p data-bbox="483 1335 1430 1682">Also includes services that provide recommendations to management on enhanced efficiencies, productivity and process improvements related to employee functions at an agency and strategic planning within the organization; quality control services related to employee responsibilities within the organization; services to assist agencies in developing strategies to improve communication or processes with staff and customers to implement an agency’s mission and to gain a better understanding of employee issues/concerns; personnel investigations and mediation; and facilitation services. (Services related primarily to agency business issues fall under Management Services.)</p>
CB	<p data-bbox="483 1719 911 1749">Legal and Expert Witness Services</p> <p data-bbox="483 1787 1422 1892">The amounts expended for legal services and legal research and consultation by non-state employed attorneys, bond counsel, patent counsel, hearing examiners, etc. Expert witness contracts are for the purpose of providing</p>

Uniform Chart of Accounts

Code	Title and Description
	<p>expert testimony in litigation, but may also include other services such as case consultation, research, and legal services.</p> <p>Does not include services for court reporters, legal aides or lay witnesses, which are classified as other contractual services under Subobject ER.</p>
CC	<p>Financial Services</p> <p>The amounts expended for financial services, actuarial services, economic analysis, cost/benefit analysis, cost allocation, accounting and financial audit services. Also includes investment management, cash management and stockbroker services.</p> <p>Does not include amounts expended for routine bookkeeping and fiscal services or for the state actuary, attorney general, or state auditor services.</p>
CD	<p>Computer and Information Services</p> <p>The amounts expended for design, development, and/or implementation of agency information technology (IT) systems; project management for systems; quality assurance on, or evaluation of IT systems; development of significant IT strategic plans; and business analysis related to the IT needs of an agency. Also includes services to analyze, enhance, modify or implement computer systems or telecommunications systems; IT security analysis and security vulnerability assessments; business analysis of agency IT system; disaster recovery planning services; and IT systems analysis.</p> <p>Does not include amounts expended for data processing charges or programming and data entry services, which are classified as other contractual services under Subobject ER.</p>
CE	<p>Social Research Services</p> <p>The amounts expended for studies or services related to health care, public health, behavioral science, criminal justice, education, medical issues, employment issues, community-based services or other social services. Includes services such as recruitment and retention of licensed foster care providers and adoptive homes; disaster relief services; technical assistance on literacy programs; development of housing opportunities for low-income population; immunization and infectious disease studies; medical records consultation; pharmaceutical consultation; behavioral consultation for special needs children; implementation of Work Force legislation, etc. Includes educational services related to the state's student population and development and enhancement of educational programs.</p>

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Code	Title and Description
	<p>Does not include client services whether paid directly to clients or providers/contractors of direct services to clients. Payments to clients are classified as Subobject NA; contracts with providers/contractors who provide direct services to clients are classified as client service contracts under Subobject NB.</p>
CF	<p>Technical Research Services</p> <p>The amounts expended for studies or services related to transportation, traffic safety, commute programs, natural resources, agriculture, environment, science, biology, marine biology, water resource, hydrology and aquatic issues. Also includes property appraisals; real estate services; historical research; archaeological and historic site surveys; aerial surveys, and photogrammetry; industrial safety and industrial hygiene services; hazardous and non-hazardous waste services; and seismic safety studies.</p>
CG	<p>Marketing Services</p> <p>The amounts expended for services to develop or implement a marketing or advertising plan or campaign; services related to marketing or promoting an agency's services or agricultural commodities and state tourism; public relations, market branding; media specialist and media relations services; and market research and development. Also includes public involvement and public outreach campaigns; trade development and assistance; development of market research and customer satisfaction surveys and/or assessment of survey results; conference or trade show coordination/planning/funding; fund raising; and related types of services.</p>
CH	<p>Communication Services</p> <p>The amounts expended for services to design, develop, and/or provide oversight of audio/video media productions, brochures, manuals, guidelines, newsletters, display exhibits, signs, posters, annual reports, etc.; technical writing/editing; speech writing; oral history writing; grant writing; graphic design services; development of communication strategies; and other related services to inform the public or other governmental agencies about a subject or issue.</p> <p>Does not include services related to installation of computer system linkage and telecommunications systems, which are classified under Subobject EB.</p>
CJ	<p>Training Services</p> <p>The amounts expended for services for managerial training; employee counseling services; guest speakers for most types of functions; curriculum</p>

Uniform Chart of Accounts

Code	Title and Description
	<p>development for all types of training services; conversion to on-line courses; and development of tests and test questions and administration of testing when it includes evaluation of candidates or similar services.</p> <p>Does not include training provided directly to agency clients or guest speakers for clients, which is classified as a client service contracts under Subobject NB.</p> <p>Does not include other training that is coded to Subobject EG.</p>
CK	<p>Recruiting Services</p> <p>The amounts expended for the services performed by a professional search firm to assist in recruitment of a successful candidate to fill a vacant position in an agency.</p> <p>Does not include amounts paid to trade magazines or newspapers for publishing open position announcements.</p>
CZ	<p>Other Professional Services</p> <p>The amounts expended for professional service contracts other than those described above, including insurance brokering, labor negotiations, development of test questions for professional licensing exams, acquisition development, safety audits, ergonomic evaluations, ADA evaluations, and creation of original works of art.</p> <p>Does not include training provided directly to agency clients, which is classified under Subobject NB.</p>
E	GOODS AND OTHER SERVICES
EA	<p>Supplies and Materials</p> <p>The amounts expended for all materials and supplies whether acquired by formal contract or an open account, which are (a) ordinarily consumed or expended within one year after being put into service, (b) converted in the process of construction or manufacture, or (c) used to form an incidental part of noncapitalized equipment or a capital asset.</p>
EB	<p>Communications and Telecommunications Services</p> <p>The amounts expended for transmission of voice and data messages. This category includes: contractual charges for land telegraph service, radio and wireless telegraph services, telephone, including wireless service, teletype,</p>

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	and facsimile services; letter postage; rental of post office boxes or postage meter machines and/or mailing machines; contractual messenger service; switchboard service charges; telephone installation costs; and internet access charges. Also includes amounts expended for videoconferencing and data communication, such as data line costs, modems, routers, gateways, Internet and other bundled service costs.
EC	Utilities
	The amounts expended to heat, cool, and light state owned and/or leased facilities not obtained through the Department of Enterprise Services, where energy costs are not included as part of the monthly lease payments. Also, includes the amounts expended for water, sewer, and garbage.
ED	Rentals and Leases – Land and Buildings
	The amounts expended for leases and rentals for the occupancy and continued use of property owned by the Department of Enterprise Services and other state agencies, private landlords, and other public and non-profit entities. This category includes: land, buildings, and structures. Refer to Subobject EH for temporary use of space for conferences and meetings, and rentals and leases for furnishings, equipment, and to Subobject EY for software licenses and maintenance.
EE	Repairs, Alterations, and Maintenance
	The amounts expended for the normal upkeep and restoration of buildings, structures, equipment, or other improvements. Includes expenditures to remodel, restore, and recondition which do not extend the useful life of the asset. Also includes support and/or maintenance agreements on equipment, including hardware. Refer to Subobject EY for software licenses and maintenance.
EF	Printing and Reproduction
	The amounts expended for contractual printing and reproduction, binding operations, and all common processes of duplication performed by the Department of Enterprise Services' Printing and Imaging or commercial printers. Includes printed matter such as publications, books, pamphlets, digital and scanned images, and the cost of office copier supplies.
EG	Employee Professional Development and Training
	The amounts expended for the payment of tuition, fees, and/or other related expenses for individuals. Includes:

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	<ul style="list-style-type: none"> • Distance learning training options such as satellite, e-learning, and webcast training; and • Training provided incidental to the purchase of an asset but not included in the purchase price of the asset. <p>Also includes the amounts expended for individual and/or agency participation in associations, organizations, conventions, and the cost of subscriptions that accompany these memberships. Also, includes nontaxable employee recognition and productivity awards of nominal economic value excluding cash or cash equivalents, such as gift certificates, which are taxable and are to be reported under Subobject NZ.</p> <p>Does not include training and related services provided under Subobject CJ.</p> <p>Also, does not include lodging or subsistence costs except where meals and/or lodging are included as an integral part of the fee.</p>
EH	<p>Rentals and Leases – Furnishings and Equipment</p> <p>The amounts expended for the possession and use of furnishings, equipment (excluding travel expense rentals), and the temporary use of space for conferences and meetings. Refer to Subobject ED for rentals and leases for continued use of land and buildings, and structures, and to Subobject EY for software licenses and maintenance.</p>
EI	<p>Retailer Commissions</p> <p>The amounts paid to retailers for selling lottery tickets and agents for selling state health insurance.</p>
EJ	<p>Subscriptions</p> <p>The amounts expended for subscriptions to newspapers, periodicals and databases, and/or services providing informational reports. Includes items purchased for use in state libraries that do not have a useful life greater than one year whether or not they are cataloged.</p> <p>Does not include subscriptions accompanying individual and/or agency memberships.</p> <p>Does not include subscription-based computing services coded to Subobject EY.</p> <p>Also, does not include items purchased for use in state libraries that are cataloged and have a useful life greater than one year. These are classified as capital outlays and coded to Subobject JD.</p>

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Code	Title and Description
EK	<p>Facilities and Services</p> <p>Charges by the Department of Enterprise Services for central services provided to agencies. Includes, but is not limited to, maintenance of capital buildings and grounds, campus mail service, contract administration, and other fees charged by the Department of Enterprise Services.</p> <p>Does not include motor pool charges which are classified under Subobject GN or personnel services which are classified under Subobject EN.</p>
EL	<p>Data Processing Services (Interagency)</p> <p>Charges by state agencies for information technology services. Examples include computing services, hosting services, network services, web services, statewide systems (AFRS, HRMS, etc.), and planning and policy assessment by agencies such as the Department Enterprise Services, the Office of Financial Management, Office of the Chief Information Officer and Consolidated Technology Services.</p>
EM	<p>Attorney General Services</p> <p>Charges by the Office of Attorney General for legal services.</p>
EN	<p>Personnel Services</p> <p>Charges by the Department of Enterprise Services and the Office of Financial Management for services in connection with the appointment, training, promotion, transfer, layoff, recruitment, retention, classification, compensation, removal, discipline, labor relations, and welfare of state classified and higher education classified employees.</p>
EP	<p>Insurance</p> <p>The amounts expended for liability, property, vehicle, fire, accident, including risk management and self-insurance payments, and all other forms of insurance except for state employee insurance benefits.</p>
ER	<p>Other Contractual Services</p> <p>The amounts expended for contractual services provided to accomplish routine, continuing and necessary functions not otherwise specifically mentioned or included under the other subobjects within Object E "Goods and Other Services," Object C "Professional Service Contracts," Object N "Grants, Benefits, and Client Services," or Subobject JK "Architectural and Engineering Services."</p>

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	Other contractual services could include, but are not limited to, custodial, interagency, court reporters, lay witnesses, process servers, security, data entry, keypunch, testing and application programming services, offsite data storage, and network monitoring.
ES	<p data-bbox="483 478 1000 510">Vehicle Maintenance and Operating Costs</p> <p data-bbox="483 541 1438 640">The amounts expended for the maintenance and operation of state owned vehicles. Includes, but is not limited to, such costs as gasoline, oil, tires, parts, and supplies.</p>
ET	<p data-bbox="483 674 667 705">Audit Services</p> <p data-bbox="483 737 1182 768">Charges by the Office of State Auditor for audit services.</p>
EV	<p data-bbox="483 810 894 842">Administrative Hearings Services</p> <p data-bbox="483 873 1360 905">Charges by the Office of Administrative Hearings for hearings services.</p>
EW	<p data-bbox="483 940 1029 972">Archives and Records Management Services</p> <p data-bbox="483 1003 1317 1073">Charges by the Secretary of State for archiving, storage, and records management services.</p>
EX	<p data-bbox="483 1108 711 1140">OMWBE Services</p> <p data-bbox="483 1171 1386 1241">Charges by the Office of Minority and Women's Business Enterprises for services.</p>
EY	<p data-bbox="483 1283 1341 1352">Software Licenses, Maintenance, and Subscription-Based Computing Services</p> <p data-bbox="483 1383 1403 1562">Amounts expended for purchased software or licenses of commercially available software with a useful life of one year or less, including upgrades and/or maintenance agreements. Software licensing includes, but is not limited to, the right to use the software, support for the software, and upgrades.</p> <p data-bbox="483 1598 1443 1803">Also includes amounts expended for hardware and software <u>subscription-based computing services</u> where the agency does not own or possess an asset, but instead has an agreement to rent or lease a vendor's product or service for a period of time. This includes, but is not limited to, cloud based services such as Software as a Service (SaaS), Infrastructure as a Service (IaaS), and Platform as a Service (PaaS).</p>

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Code	Title and Description
EZ	<p>Other Goods and Services</p> <p>The amounts expended for goods and services other than those described above. Includes such items as bonds, freight (when not allocable to items purchased), advertising, and other goods and services from vendors or other agencies.</p>
F	<p>COST OF GOODS SOLD (Proprietary Funds Only)</p> <p>In budgeted accounts, to be used with General Ledger Code 6516 "Cost of Goods Sold" only. Revenue Source code 0450 "Sales of Goods and Supplies - Proprietary Funds" is to be used by agencies recording cost of goods.</p>
FA	<p>Net Cost of Goods Sold</p> <p>Amounts expended for the acquisition of merchandise purchased for resale, including purchase costs, freight-in costs, and inventory adjustments less returns and discounts. (For use by agencies not using itemized Subobjects FB through FF.)</p>
FB	<p>Purchases</p> <p>Amounts expended to acquire merchandise purchased for resale. (Agencies electing not to separately identify returns, freight costs, and discounts may record purchases net of these items.)</p>
FC	<p>Returned Purchases</p> <p>Amounts recovered from total purchase costs for merchandise returned to the vendor.</p>
FD	<p>Freight-In</p> <p>Amounts expended to common carriers for delivery of merchandise purchased for resale by the agency.</p>
FE	<p>Discounts</p> <p>Amounts deducted by vendors from the total invoiced amount of merchandise due to prompt payment or cash payment by the agency.</p>
FF	<p>Inventory Adjustments</p> <p>Amounts recorded to increase or decrease the cost of goods sold due to inventory losses or gains recognized during the accounting period.</p>

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Code	Title and Description
FG	<p>Direct Labor</p> <p>Labor expended directly upon the materials comprising the finished product.</p>
FH	<p>Raw Materials (Direct Materials)</p> <p>All materials that represent an integral part of the finished product and that can be included directly in calculating the cost of the product.</p>
FJ	<p>Manufacturing Overhead</p> <p>The cost of indirect materials, indirect labor, and all other manufacturing expenses that cannot readily be direct charges to specific units, jobs, or products.</p>
G	<p>TRAVEL</p> <p>In addition to state employees, these subobject codes are to be used to record travel expenses paid to or for individuals who serve on boards, commissions, councils, committees and task forces, or volunteers and other individuals who are authorized to receive travel expense reimbursements.</p> <p>Where travel expenses are authorized and included as part of a contract or grant, the payment is to be recorded under the appropriate subobject code for the contract or grant.</p>
GA	<p>In-State Subsistence and Lodging</p> <p>The amounts paid for lodging and/or subsistence expenses incurred while traveling within the state's boundary on official state business, including lodging taxes.</p>
GB	<p>In-State Air Transportation</p> <p>The amounts paid for air transportation expenses incurred while traveling within the state's boundary on official state business.</p>
GC	<p>Private Automobile Mileage</p> <p>The amounts paid as reimbursement for private car mileage incurred while traveling on official state business.</p>
GD	<p>Other Travel Expenses</p> <p>The amounts paid for all other costs incurred while traveling on official state</p>

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Code	Title and Description
	business. Includes, but is not limited to: prospective employee interview expenses; employee relocation expenses; rail, bus, ferry, shuttle, or taxi fares; tolls; rental cars; parking fees; stenographic services; telephone calls; and other miscellaneous expenses.
GF	<p>Out-of-State Subsistence and Lodging</p> <p>The amounts paid for lodging and/or subsistence expenses incurred while traveling outside the state's boundary on official state business, including lodging taxes.</p>
GG	<p>Out-of-State Air Transportation</p> <p>The amount paid for air transportation expenses incurred while traveling outside the state's boundary on official state business.</p>
GN	<p>Motor Pool Services</p> <p>The amounts expended for use of vehicles obtained from either the central or agency- operated motor pools. The expenditures incurred may be for vehicles used on either a specific trip(s) or permanently assigned basis.</p>
J	<p>CAPITAL OUTLAYS</p> <p>The amounts expended for the acquisition of, or addition to, capital assets intended to benefit future periods. Also includes those capital assets acquired through capital leases. Refer to Subsection 30.20.30 for capital lease criteria.</p> <p>Note: In budgeted proprietary funds, except for Subobjects JA and JB, the use of these subobjects also requires a corresponding entry to General Ledger code 6525 "Expense Adjustments/Eliminations (GAAP)."</p>
JA	<p>Noncapitalized Assets</p> <p>The amounts expended for capital assets with a useful life of greater than one year and not considered a capital asset in accordance with the state's capitalization policy in Subsection 30.20.20.</p> <p>Does not include minor assets with a useful life of greater than one year such as staplers, waste containers, and tape dispensers.</p> <p>This subobject is used for acquisitions falling under the capitalization limit in the following categories:</p> <ul style="list-style-type: none"> • Infrastructure (other than the state highway system). • Buildings, building improvements, leasehold improvements.

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Code	Title and Description
	<ul style="list-style-type: none"> • Intangibles (other than noncapitalized software reported in Subobject JB). • Other capital assets individually or as a group falling below the limits set in Subsection 30.20.20.
JB	<p>Noncapitalized Software</p> <p>The amounts expended for purchased software or licenses of commercially available software, types of intangible assets, with a useful life of greater than one year and not considered a capital asset in accordance with the state's capitalization policy in Subsection 30.20.20.</p>
JC	<p>Furnishings and Equipment</p> <p>The amounts expended for furnishings and equipment considered a capital asset in accordance with the state's capitalization policy.</p>
JD	<p>Library Resources</p> <p>The amounts expended for: the cost of books, maps, and films formally cataloged by a library or audiovisual center; sound film strips, slide sets, prepared transparencies, and prerecorded audio or video recordings; and periodicals and other electronic resources purchased and cataloged for libraries.</p> <p>Does not include items with a useful life less than one year, whether they are cataloged or not.</p>
JE	<p>Land</p> <p>The amounts expended for the acquisition of land. Includes: cost of acquiring land; clearing and grading costs; and the cost of razing buildings or other improvements acquired with land which were not intended for permanent use at time of acquisition. Also includes indefinite land use rights acquired with the purchase of the underlying land.</p>
JF	<p>Buildings</p> <p>The amounts expended for the acquisition of already constructed buildings including broker and appraisal fees, legal expenses, and repairs to put buildings in required condition for intended use.</p> <p>The amounts expended on contracts for construction, additions, alterations, and modernization of buildings including contracts for general, mechanical, and electrical costs, even though negotiated separately. Also, includes the cost of all change orders or contract extensions negotiated for the construction of the building, and the amount of interest on project loans that accrues during</p>

Code	Title and Description
	<p>the period of construction. The amounts expended for equipment installed as an integral part of the structure, whether the building is purchased or constructed.</p> <p>Does not include those items classified as equipment under Subobject JC "Furnishings and Equipment."</p>
JG	<p>Highway Construction</p> <p>The amounts expended for the construction, improvement, or addition to the state highway system.</p>
JH	<p>Improvements Other Than Buildings (Non State Highway System)</p> <p>The amounts expended for the construction, addition, and/or alteration of improvements other than buildings and infrastructure not related to the state highway system, such as: tunnel and utility systems; water and sewer systems; street lights and signs; braces and retaining walls; parking facilities;; shoreline protection projects; and leasehold improvements. State highway system construction is recorded in Subobject JG.</p>
JJ	<p>Grounds Development</p> <p>The amounts expended for landscaping and other grounds development unrelated to a building or other facility for general aesthetic, weed control, or other purposes.</p>
JK	<p>Architectural and Engineering Services</p> <p>The amounts expended for the services of architectural or engineering firms or individuals relating to the development and/or construction of a specific capital project.</p>
JL	<p>Capital Planning</p> <p>The amounts expended for the purpose of planning or determining the feasibility of a specific capital project or projects.</p>
JM	<p>Art Collections, Library Reserve Collections, and Museum and Historical Collections</p> <p>The amounts expended for the acquisition and maintenance of permanent works of art and historical artifacts.</p>

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Code	Title and Description
JN	<p>Relocation Costs</p> <p>The amounts expended as reimbursement for personal moving costs associated with the relocation of either individuals or items associated with capital projects.</p>
JQ	<p>Software</p> <p>The amounts expended for purchased software or licenses of commercially available software, types of intangible assets, with a useful life of greater than one year and considered a capital asset in accordance with the state's capitalization policy.</p>
JR	<p>Intangible Assets</p> <p>The amounts expended for the purchase or construction of intangible assets considered a capital asset in accordance with the state's capitalization policy.</p> <p>Examples of intangible assets include:</p> <ul style="list-style-type: none"> • Patents, trademarks, copyrights. • Land use rights having definite useful lives if the cost can be separately identified from the land purchase. <p>Does not include Software, Subobject JQ, and any intangible land use rights included in Land, Subobject JE.</p>
JZ	<p>Other Capital Outlays</p> <p>The amounts expended for capital projects not specifically indicated above.</p>
M	INTERFUND OPERATING TRANSFERS
MA	<p>Interfund Operating Transfers In</p> <p>Fund transfers specified in the appropriations act that are recorded as a reduction of expenditures.</p>
MB	<p>Interfund Operating Transfers Out</p> <p>Fund transfers specified in the appropriations act that are recorded as an increase of expenditures.</p>

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Code	Title and Description
MC	<p>Interfund Transfers In – Principal</p> <p>Debt service transfer into a debt service fund for principal payments paid by the General Fund.</p>
MD	<p>Interfund Transfers In – Interest</p> <p>Debt service transfer into a debt service fund for interest payments paid by the General Fund.</p>
MI	<p>Interfund Transfers Out – Interest</p> <p>Debt service transfer for interest payments paid by the General Fund to a debt service fund.</p>
MM	<p>Agency Incentive Savings Transfers Out</p> <p>Fund transfer from the General Fund for agency program incentive savings. (OFM Only)</p>
MP	<p>Interfund Transfers Out – Principal</p> <p>Debt service transfer for principal payments paid by the General Fund to a debt service fund.</p>
N	GRANTS, BENEFITS, AND CLIENT SERVICES
NA	<p>Direct Payments to Clients</p> <p>Amounts paid directly to clients for such items as income maintenance, child support, childcare, food stamps, job counseling and training, medical and mental health treatments, tuition assistance programs, and transportation expenses. Payments may be made as either grants or reimbursements of expenses incurred by the clients.</p>
NB	<p>Payments to Providers for Direct Client Services</p> <p>Amounts paid under client service contracts entered into for professional, technical or other services, which will result in the delivery of direct services to individual clients. Client services include such items as medical and mental health treatments, and related transportation; job counseling and training; childcare; foster care; and chore services.</p> <p>For subobject NB coding purposes, clients are members of the public who have social, physical, medical, economic, or educational needs, for whom the agency has statutory responsibility to serve, protect or oversee. Clients are individuals, such as residents of state and non-state institutions, outpatients,</p>

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Code	Title and Description
	<p>unemployed workers, indigents, crime victims, and including (but not limited to) students in the public schools system and institutions of higher education. Clients in the public school system may include parents, if they meet the requirements of a "client" as previously defined.</p> <p>Note: For payments related to federal assistance programs, refer to Section 50.30 for vendor versus subrecipient information.</p>
NF	<p>Workers' Compensation Payments</p> <p>The amounts paid for qualifying individuals sustaining work related injuries. (To be used by the Department of Labor and Industries and the Board for Volunteer Firefighters and Reserve Officers only.)</p>
NH	<p>Public Employee Benefit, Basic Health, and Community Health Service Payments</p> <p>The amounts paid to contractors for qualifying individuals covered by the State-administered health and benefits programs. (To be used by the Health Care Authority only.)</p>
NL	<p>Lottery Prize Payments</p> <p>The amounts paid for winning lottery tickets. (To be used by the State Lottery Commission only.)</p>
NR	<p>Loan Disbursements</p> <p>Allotment charges for budgeted long-term loan issues.</p>
NT	<p>Pension Refund Payments</p> <p>The amounts refunded to qualifying individuals under a state-sponsored retirement system.</p>
NU	<p>Pension Benefit Payments</p> <p>The benefits paid to qualifying individuals under a state-sponsored retirement system.</p>
NW	<p>Special Employment Compensation</p> <p>The amounts expended on salaries for individuals considered employees for payroll tax reporting, but not for state staff reporting (FTE) such as; Washington Conservation Corps (including health insurance costs), Ecology Youth Corps, Voluntary Separation and Retirement Incentive Program</p>

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Code	Title and Description
	<p>(Financial Incentive Payments only), and supported employment groups. (OFM approval is required to use this subobject.)</p> <p>Note: Do not code participants in the state internship program under this code. Refer to the Object A series as appropriate. FTEs generated for interns and executive fellows will not count as budgeted FTEs.</p>
NY	<p>Participant Withdrawals</p> <p>The amounts withdrawn by participants from various state sponsored programs such as, the Local Government Investment Pool, the Deferred Compensation Program, and the Guaranteed Education Tuition Program.</p>
NZ	<p>Other Grants and Benefits</p> <p>The amounts expended for grants and benefits other than those described above. Also includes taxable employee recognition and productivity awards such as gift certificates.</p> <p>Note: For payments related to federal assistance programs, refer to Section 50.30 for vendor versus subrecipient information.</p>
P	DEBT SERVICE
PA	<p>Principal</p> <p>The amounts expended for the payment of principal on the various forms of indebtedness incurred by the state.</p>
PB	<p>Interest</p> <p>The amounts expended for interest on the various forms of indebtedness incurred by the state.</p>
PC	<p>Other Debt Costs</p> <p>The amounts expended for other related charges on the various forms of indebtedness incurred by the state. Examples include costs of issuance, underwriter's discount, and immaterial original issue discount. In proprietary fund type accounts, also includes immaterial amounts received for original issue premium.</p>

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Code	Title and Description
PD	<p>Principal COP Lease/Purchase Agreements</p> <p>The amounts expended for the payment of principal on COP (Certificates of Participation) lease/purchase agreements with the Office of the State Treasurer.</p>
PE	<p>Interest COP Lease/Purchase Agreements</p> <p>The amounts expended for the payment of interest on COP (Certificates of Participation) lease/purchase agreements with the Office of the State Treasurer.</p>
S	<p>INTERAGENCY REIMBURSEMENTS</p> <p>To record payments received by a state agency as reimbursements of expenditures/expenses incurred for another state agency/agencies. These reimbursements are to be broken out to reflect which subobject is reimbursed.</p> <p>This will allow the tracking of reimbursements as well as provide sufficient detail for input to the <i>Comprehensive Annual Financial Report</i>. Whenever possible, Object S is not to be used by internal service funds. Reimbursements to internal service funds should generally be recorded as revenue.</p>
SA	<p>Salaries and Wages</p> <p>Payments received by a state agency from other state agencies as reimbursements of salaries and wages.</p>
SB	<p>Employee Benefits</p> <p>Payments received by a state agency from other state agencies as reimbursements of employee benefits.</p>
SC	<p>Professional Service Contracts</p> <p>Payments received by a state agency from other state agencies as reimbursements of professional service contracts.</p>
SE	<p>Goods and Services</p> <p>Payments received by a state agency from other state agencies as reimbursements of goods and services (Subobjects E) and noncapitalized furnishings and equipment (Subobject JA) and noncapitalized software (Subobject JB).</p>

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Code	Title and Description
SG	<p>Travel</p> <p>Payments received by a state agency from other state agencies as reimbursements of travel.</p>
SJ	<p>Capital Outlays</p> <p>Payments received by a state agency from other state agencies as reimbursements of capital outlays, which does not include noncapitalized furnishings and equipment (Subobject JA) and noncapitalized software (Subobject JB). For reimbursements of Subobject JA and JB expenditures, use Subobject SE, Goods and Services.</p>
SN	<p>Grants, Benefits, and Client Services</p> <p>Payments received by a state agency from other state agencies as reimbursements of grants, benefits, and client services.</p>
SP	<p>Debt Service</p> <p>Payments received by a state agency from other state agencies as reimbursements of debt service.</p>
SZ	<p>Unidentified</p> <p>Payments received by a state agency from other state agencies as reimbursements of expenditures.</p> <p>Note: Agencies must reallocate to the appropriate subobject of expenditure within Object S at least annually at fiscal year end.</p>
T	<p>INTRA-AGENCY REIMBURSEMENTS</p> <p>The reallocation of expenditures and accruals within an agency by transfers between accounts or programs This code is not to be used for payment of services or recovery of expenditures from a proprietary fund. The total for this object at the subobject level is to equal zero for all accounts within the fiscal year.</p>
TA	<p>Salaries and Wages</p> <p>Reallocation of expenditures within an agency for salaries and wages.</p>
TB	<p>Employee Benefits</p> <p>Reallocation of expenditures within an agency for employee benefits.</p>

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Code	Title and Description
TC	<p>Professional Service Contracts</p> <p>Reallocation of expenditures within an agency for professional service contracts.</p>
TE	<p>Goods and Services</p> <p>Reallocation of expenditures within an agency for goods and services (Subobjects E) and noncapitalized furnishings and equipment (Subobject JA) and noncapitalized software (Subobject JB).</p>
TG	<p>Travel</p> <p>Reallocation of expenditures within an agency for travel.</p>
TJ	<p>Capital Outlays</p> <p>Reallocation of expenditures within an agency for capital outlays, which does not include noncapitalized furnishings and equipment (Subobject JA), and noncapitalized software (Subobject JB). For reallocations of Subobjects JA and JB expenditures, use Subobject TE, Goods and Services.</p>
TN	<p>Grants, Benefits, and Client Services</p> <p>Reallocation of expenditures within an agency for grants, benefits, and client services.</p>
TP	<p>Debt Service</p> <p>Reallocation of expenditures within an agency for debt service.</p>
TZ	<p>Unidentified</p> <p>Reallocation of expenditures within an agency.</p> <p>Note: Agencies must reallocate to the appropriate subobject of expenditure within Object T at least annually at fiscal year end.</p>
W	OTHER
WA	<p>Depreciation/Amortization</p> <p>Expense that represents the portion of the expired service cost of capital assets during the accounting period. Only used with General Ledger codes 6511 and 6591 "Depreciation/Amortization Expense."</p>

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Code	Title and Description
WB	<p>Amortization</p> <p>Expense that represents the portion of the amortization of premiums and/or discounts on debt or equity instruments, and amortization of deferred inflows and outflows related to debt refundings that is allocable to the accounting period. Only used with General Ledger codes 6512 "Amortization Expense" and 6593 "Amortization Expense (General Long-Term Obligations Subsidiary Account Only)."</p>
WC	<p>Bad Debts</p> <p>Expense that represents the portion of receivable balances, recorded previously as revenue, which has now been determined to be uncollectible. Only used with General Ledger code 6515 "Bad Debts Expense."</p>
WD	<p>Change in Capitalization Policy</p> <p>This amount represents the total immaterial book value of capital assets that are to be deleted from the records due to changes in the State's capitalization policy. Only used with General Ledger code 6525 "Expense Adjustments/Eliminations (GAAP)."</p>
WE	<p>Pollution Remediation (General Long-Term Obligation Subsidiary Account Only)</p> <p>Expense that represents the pollution remediation costs associated with governmental fund type accounts in the General Long-Term Obligation Subsidiary Account. Only used with General Ledger Code 6594 "Pollution Remediation Expense (General Long-Term Obligation Subsidiary Account Only)."</p>
WF	<p>Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)</p> <p>This amount represents the difference between the cost of a capital asset and its accumulated depreciation when the asset is disposed of or written off in the General Capital Assets Subsidiary Account. Only used in the General Capital Assets Subsidiary Account with General Ledger code 6597 "Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)."</p>
WP	<p>Net Pension Liability Adjustment (General Long-Term Obligation Subsidiary Account Only)</p> <p>This amount represents the adjustment to pension expense arising from certain changes in the net pension liability related to employees of governmental fund type accounts. Only used with General Ledger Code 6598 "Pension Expense (General Long-Term Obligation Subsidiary Account Only)."</p>

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Code	Title and Description
WR	<p data-bbox="483 317 1414 390">Other Postemployment Benefits (General Long-Term Obligation Subsidiary Account Only)</p> <p data-bbox="483 422 1438 600">Expense that represents the cost of postemployment benefits for employees of governmental fund type accounts in the General Long-Term Obligation Subsidiary Account. Only used with General Ledger code 6595 "Other Postemployment Benefits Expense (General Long-Term Obligation Subsidiary Account Only)."</p>



75.80 Revenue Source Codes

75.80.10

June 1, 2004

Categories of revenue

The budget process in the State of Washington segregates expenditure authority into three main categories: state, federal and private/local. Since expenditure authority is directly linked to supporting funding sources, revenue codes are designated similarly.

<u>Category</u>	<u>Revenue Source Code</u>
State	01XX, 02XX, 04XX, 06XX, 08XX
Federal	03XX
Private/Local	05XX

The following generally describes the nature of revenue included in each category:

State: Revenues levied/charged by the state in support of state sponsored programs, including taxes, licenses, permits, fees, fines and forfeitures, as well as any revenues collected by the state that do not meet the definitions of federal or private/local revenues outlined below. State revenues also include resources generated from transactions where participants in state-sponsored activities receive value for resources provided, for example, tuition at a state-sponsored school, charges to residents in state institutions, sales of state property, and premiums for state-sponsored insurance programs.

Federal: Revenues that the state receives from the federal government under grant and similar agreements where the state is required to expend the assistance in accordance with federal program specifications. It can also include revenues received in payment of federal purchases of goods and services; federal contributions toward supported expenditures; and revenues associated with expenditures that are fully reimbursed by the federal government. (Note: Charges to federal expenditure authority are required to be supported by federal revenues.)

Private/Local: Revenues provided to the state by nonfederal sources such as private individuals, local governments, commercial enterprises and foundations that are restricted by contract or agreement. It can also include revenues received in payment of private/local purchases of goods and services; private/local contributions toward supported expenditures; and revenues associated with expenditures that are fully reimbursed by the private/local sources. (Note: Charges to private/local expenditure authority are required to be supported by private/local revenues.)

75.80.20

July 1, 2003

Major revenue source code descriptions

Code	Title and Description
0100	<p>Taxes</p> <p>Amounts levied on individuals, organizations, and businesses by the State Legislature for the purpose of funding state services. Some taxes are based on or derived from an underlying exchange transaction between a merchant and a customer upon which the state imposes a tax, such as sales and fuel taxes. Other taxes imposed on non-governmental entities are nonexchange in nature. Property taxes, imposed on the value of property owned, are an example of a nonexchange tax revenue.</p>
0200	<p>Licenses, Permits and Fees</p> <p>Amounts paid by individuals, organizations, and businesses to engage in certain specified activities such as operating a business, driving a car, or hunting and fishing.</p>
0300	<p>Federal Revenue</p> <p>Revenue that the state receives from the federal government under grant and similar agreements where the state is required to expend the revenue in accordance with federal program specifications. It also includes revenues associated with expenditures that are fully reimbursed by the federal government.</p>
0400	<p>State Charges and Miscellaneous Revenue</p> <p>Revenue that the state receives from individuals, organizations, businesses and other governments for goods and services in conjunction with state-sponsored programs.</p>
0500	<p>Private/Local Charges and Miscellaneous Revenue</p> <p>Resources provided to the state by nonfederal sources such as private individuals, local governments, commercial enterprises, and foundations that are restricted by contract or agreement. It also includes revenues associated with expenditures that are fully reimbursed by private/local sources.</p>

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Code	Title and Description
0600	Transfers Amounts transferred by state agencies to other accounts and/or agencies; including treasurer's transfers of resources collected by one state agency/account to the agency/account that expends the resources.
0800	Other Revenues and Financing Sources Other revenues and financing sources not recorded elsewhere including those associated with debt financing activities, resources supporting trust activities, and certain noncash activities, such as receipt of donated commodities.
0900	Non-Revenue Activities Amounts related to various suspense codes that must be adjusted to zero at year-end.

Uniform Chart of Accounts

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June 1, 2015

Sequential by code number

Code	Title
	0100 - Taxes
0101	Retail Sales Tax
0102	Tax Credit - Sales Tax
0105	Business and Occupation Tax
0106	Tax Credits - B & O
0108	Brokered Natural Gas
0109	Tax Credits - Brokered Natural Gas
0110	Compensating Tax
0111	Tax Credits - Compensating Tax
0112	Hazardous Substance Tax
0113	Tax Credits - Hazardous Substance
0115	Motor Vehicle Fuel Tax
0116	Use Fuel Tax (Other Than Motor Vehicle Fuel)
0117	Excise Telephone Taxes
0118	Liter Tax - Liquor
0119	Liquor Sales Tax - Surcharge
0120	Liquor Sales Tax
0121	Beer Tax
0122	Wine Tax
0123	Marijuana Excise Tax
0124	Tribal Cigarette Tax
0125	Cigarette Tax
0126	Other Tobacco Products Tax
0127	I-773 Cigarette Tax
0128	Solid Waste Collection Tax
0129	I-773 Other Tobacco Tax
0130	Insurance Premium Tax
0131	Carbonated Beverage Tax
0134	Tax Credits - Public Utilities
0135	Public Utilities Tax
0136	Public Utilities District Privilege Tax
0137	Syrup (Soda) Tax
0140	Pari-mutuels Tax

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Code	Title
0141	Petroleum Products Tax
0143	Intermediate Care Facility Tax
0145	Amusements Tax
0149	Watercraft Excise Tax
0150	Property Tax
0151	Excise Taxes - Other
0155	Inheritance/Estate Taxes
0157	Real Estate Excise Tax
0158	Motor Vehicle Excise Tax
0159	Leasehold Excise Tax
0160	Commercial Fishing - Privilege Tax
0161	Exhibition Center Admission Tax
0162	Stadium Admission Tax
0163	Stadium and Exhibition Center Parking Tax
0170	Other Taxes
0175	Penalties and Interest
0180	Timber Tax
0190	Fire Insurance Premium Distributions
0191	PUD Privilege Tax Distributions
0192	Prosecuting Attorney Distributions
0195	Motor Vehicle Fuel Tax Distributions
0196	Liquor Tax Distributions
0197	Timber Tax Distributions
0198	Other Tax Distributions
0199	Tax Revenue Suspense (Department of Revenue Use Only)
 0200 - Licenses, Permits, and Fees	
0201	Accountants
0202	Auctioneers
0203	Agriculture/Aquaculture Licenses and Fees
0204	Aircraft
0205	Alcoholic Beverages
0206	Alias Business Certification Fees
0207	Other Health Professions Licenses
0208	Architect Licenses

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Code	Title
0209	Beautician, Barber and Body Artist Licenses
0210	Athletic Licenses
0211	Gambling Licenses and Fees
0212	Banking Licenses and Fees
0216	Hearing Aid Consultants
0217	Cemetery Fees
0218	Land Sales Disclosure Act
0219	Certified Psychologist Licenses
0220	Charitable Funds Solicitation
0221	Cigarette Fees and Licenses
0222	Commercial Driver Schools
0223	Contractors Registration
0224	Collection Agencies
0225	Burning Permit Fees
0226	Corporation Licenses and Fees
0227	Marijuana Licenses and Fees
0229	Electrical Licenses
0231	Employment Agency Licenses
0232	Engineering and Surveying Licenses
0233	Farm Labor Licenses
0234	Educational Institutions Registration Fees
0236	Firearms Licenses, Fees, and Permits
0237	Commercial Fishing Licenses
0238	Franchise Licenses
0240	Funeral Licenses
0242	Health Fees and Licenses
0244	Horse Racing Licenses and Fees
0245	Hunting and Fishing Licenses
0246	Insurance Licenses and Fees
0248	Liquid Fuel Licenses
0249	Landscape Architects
0250	Fireworks Licenses
0251	Dental Licenses
0252	Medical Licenses
0253	Motor Vehicle Licenses

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Code	Title
0254	Motor Vehicle Operator Licenses
0255	Automobile Sales Licenses
0256	Notary Fees and Commission of Deeds
0258	Registered and Licensed Practical Nurse Licenses
0260	Optician Licenses
0261	Optometrist Licenses
0262	Pharmacy Licenses
0263	Puget Sound Pilot Licenses
0264	Nursing Home Administrative Licenses
0266	Power Licenses
0267	Real Estate Excise Tax Transaction Fees
0268	Public Utilities Regulatory Fees
0270	Real Estate Licenses
0271	Sewage Treatment Plant Operator Licenses
0272	Safety Inspection Licenses and Fees
0274	Credit Union Licenses and Fees
0275	Ocularist Licenses
0276	Forest Practices Permit Fees
0277	Securities Licenses, Permits, and Fees
0278	Occupational Therapist Licenses
0279	Vessel Registration Fees
0281	Sellers of Travel
0283	Veterinarian Licenses
0285	Water Resources Fees
0286	Water Quality Fees
0287	Well Construction and Licensing
0290	Log Patrol Licenses
0291	Marriage Licenses
0292	Master License Fees
0294	Hazardous Waste Fees
0295	Certified Acupuncturist Licenses
0296	Replacement Tire Fee
0297	Boating Safety Distributions
0298	Alcoholic Beverage License Fees Distributions
0299	Other Licenses, Permits, and Fees

Code	Title
	0300 - Federal Revenue
0301	African Development Foundation
0303	Institute of Museum Services
0304	Inter-American Foundation
0305	National Endowment for the Arts
0306	National Endowment for the Humanities
0307	Office of National Drug Control Policies
0308	Peace Corps
0309	Legal Services Corporation
0310	Department of Agriculture
0311	Department of Commerce
0312	Department of Defense
0313	Central Intelligence Agency
0314	Department of Housing and Urban Development
0315	Department of the Interior
0316	Department of Justice
0317	Department of Labor
0319	Department of State
0320	Department of Transportation
0321	Department of the Treasury
0323	Appalachian Regional Commission
0327	Office of Personnel Management
0329	Commission on Civil Rights
0330	Equal Employment Opportunity Commission
0332	Federal Communications Commission
0333	Federal Maritime Commission
0334	Federal Mediation and Conciliation Service
0339	General Services Administration
0340	Government Printing Office
0342	Library of Congress
0343	National Aeronautics and Space Administration
0344	National Credit Union Administration
0346	National Labor Relations Board
0347	National Science Foundation
0355	Federal Revenue - Non-Assistance

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Code	Title
0357	Railroad Retirement Board
0358	Securities and Exchange Commission
0359	Small Business Administration
0360	Smithsonian Institution
0361	International Trade Commission
0362	Tennessee Valley Authority
0364	Veterans Administration
0366	Environmental Protection Agency
0368	National Gallery of Art
0370	Overseas Private Investment Corporation
0377	Nuclear Regulatory Commission
0378	Commodity Futures Trading Commission
0381	Department of Energy
0383	Federal Emergency Management Agency
0384	Department of Education
0385	Scholarship and Fellowship Foundations
0386	Pension Benefit Guaranty Corporation
0387	Consumer Product Safety Commission
0388	Architectural and Transportation Barriers Compliance Board
0389	National Archives and Records Administration
0390	Miscellaneous Commissions
0391	United States Institute of Peace
0392	National Council on Disability
0393	Department of Health and Human Services
0394	Corporation for National and Community Service
0396	Social Security Administration
0397	Homeland Security
0398	US Agency for International Development
0399	Federal Assistance - Miscellaneous
03DS	Federal Revenue Distributions (State Treasurer Only)
	0400 - State Charges and Miscellaneous Revenue
0401	Investment Income
0402	Income from Property
0404	Cost of Supervision Assessment Fee

Uniform Chart of Accounts

Code	Title
0405	Fines, Forfeits and Seizures
0406	Litter Control Revenue
0407	Patient Care
0409	Interest Income
0410	Unclaimed Monies
0411	Dividend Income
0413	Capital Gains and Losses
0415	Sale of Property - Timber
0416	Sale of Property - Other
0417	Victims of Crime Compensation
0418	Gain or Loss On Sale of Capital Assets
0420	Charges For Services
0421	Publications and Documents
0423	Room, Board, and Meals
0424	Tuition and Fees
0425	Filing Fees and Legal Services
0427	Property and Resources Management
0430	Dedicated Student Fees
0434	Hazardous Waste Cleanup Recoveries
0440	Indirect Cost Reimbursement
0441	Contributions and Grants
0444	Grant Repayments
0445	Unemployment Compensation Reimbursement
0447	Health Benefit Payments
0448	Statewide Indirect Cost Recoveries
0450	Sales of Goods and Supplies - Proprietary Funds
0458	Public Facilities District Annual Payment
0470	Judicial Information System Fees
0471	Unemployment Compensation Contributions
0472	Workers' Compensation Contributions
0473	Costs of Investment Activities
0477	Lottery Ticket Proceeds
0478	Lottery Ticket Returns
0484	LCB State Excess Profit Distributions
0485	Immaterial Prior Period Adjustments

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Code	Title
0486	Recoveries of Prior Expenditure Authority Expenditures
0487	Recoveries of Student Financial Aid Expenditures
0489	Amortization
0490	Cash Over and Short
0492	Autopsy Cost Reimbursements
0493	Aquatic Lands Distributions
0494	Impaired Driving Safety Distributions
0496	Insurance Premiums
0497	Charges For Transportation Services
0498	Tort Claim Reimbursement
0499	Other Revenue
04DS	Unclaimed Property Distributions
 0500 - Private/Local Charges and Miscellaneous Revenue	
0523	Board, Room, and Meals
0535	Energy Facility Application and Monitoring Fees
0541	Contributions and Grants
0546	Federal Revenue - Pass Through
0597	Reimbursable Contracts
 0600 - Transfers	
0611	Bond Transfers In
0612	Bond Transfers Out
0621	Operating Transfers In
0622	Operating Transfers Out
0623	Investment Administration Transfers (SIB Only)
0626	Noncash Revenue Transfers - Compensation
0627	Noncash Revenue Transfers - Other
0633	Timber Tax Transfer
0634	Streamlined Sales and Use Tax Mitigation Transfer
0635	Air Pollution Control (Ride Share) Transfer
0636	State Treasurer's Service Account Transfer
0637	Liquor Excise Tax Account Transfer
0638	General Fund Transfer - Marijuana Revenues
0640	Washington Opportunity Pathways Account Transfer - Lottery Revenues

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Code	Title
0641	Stadium & Exhibition Account Transfer - Lottery Revenues
0642	Student Achievement Account Transfer - Lottery Revenues
0643	Education Construction Account Transfer - Lottery Revenues
0644	General Fund Transfer - Lottery Revenues
0645	Budget Stabilization Transfer
0647	Child and Family Reinvestment Account Transfer
0648	Commute Trip Reduction Transfer
0649	Unclaimed Property Transfer
0651	Flood Control Transfer
0653	Columbia River Water Delivery Transfer
0654	County Criminal Justice Transfer
0655	Municipal Criminal Justice Transfer
0657	Criminal Justice Treatment Transfer
0659	Site Closure Account Transfer
0663	Recreation Access Pass Transfer
0666	Fair Account Transfer
0667	Initiative 773 Transfers
0668	Education Savings Account Transfer
0677	Agency Incentive Savings Transfers In (OFM Only)
0678	Equity Transfers In
0679	Equity Transfers Out
0680	Pension Benefit Reserves Transfers In (DRS Only)
0681	Pension Benefit Reserves Transfers Out (DRS Only)
0683	Retirement System Transfer
0688	UW Internal Lending Program Transfers
0689	Operating Transfers - Toll Charges
0690	Special Transfers
0693	Operating Transfers - Debt Service
0694	Operating Transfers - Debt Service Reimbursements
0696	Operating Transfers - Motor Fuel Taxes
	0800 - Other Revenues and Financing Sources
0802	Employer Pension Contributions
0803	Employee Pension Contributions
0804	State Pension Contributions

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Code	Title
0807	Certificates of Participation
0809	Capital Leases
0820	Capital Contributions
0825	Pool Participant Contributions
0850	Payments to Escrow Agents for Refunded COPs
0851	Original Issue Discount - Refunding COPs
0852	Underwriters Discount / Costs of Issuance - Refunding COPs
0853	Original Issue Premium - Refunding COPs
0854	Proceeds of Refunding COPs
0855	Payments to Escrow Agents for Refunded Bonds
0856	Original Issue Discount - Refunding Bonds
0857	Underwriters Discount / Costs of Issuance - Refunding Bonds
0858	Original Issue Premium - Refunding Bonds
0859	Proceeds of Refunding Bonds
0860	Bonds Issued
0862	Original Issue Discount
0863	Original Issue Premium
0864	Taxable Bonds Issued
0865	Note Proceeds
0866	Loan Principal Repayment
0871	Special Items
0872	Extraordinary Items
	0900 - Non-Revenue Activities*
0901	Interagency Reimbursements
0902	Recoveries of Current Expenditure Authority Expenditures
0920	Items Placed in Suspense
0921	Rental Excise Tax Suspense
0925	Undistributed Receipts
0940	Deposit Adjustments and Returned Checks

* At fiscal year end, amounts in 0900 - Non-Revenue Activities source codes are to be reclassified to the appropriate asset, liability, revenue, or expenditure/expense coding.

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July 1, 2015

Sequential by code number with description**Code****Title****0100 - Taxes**

Amounts levied on individuals, organizations, and businesses by the State Legislature for the purpose of funding state services. Some taxes are based on or derived from an underlying exchange transaction between a merchant and a customer upon which the state imposes a tax, such as sales and fuel taxes. Other taxes imposed on non-governmental entities are nonexchange in nature. Property taxes, imposed on the value of property owned, are an example of nonexchange tax revenue.

0101

Retail Sales Tax

Tax levied on the selling price of tangible personal property and certain services purchased at retail. (chapter 82.08 RCW)

0102

Tax Credits - Sales Tax

Credits allowed to offset sales tax liability. (chapter 82.12 RCW)

0105

Business and Occupation Tax

Tax levied on gross receipts of all businesses operating in Washington. (chapter 82.04 RCW)

0106

Tax Credits - B & O

Credits allowed to offset business and occupation tax liability. (chapter 82.04 RCW)

0108

Brokered Natural Gas

Tax levied on natural or manufactured gas that is consumed in Washington that has not been subject to the public utility tax. (RCWs 82.12.022 and 82.14.230)

0109

Tax Credits - Brokered Natural Gas

Credits allowed to offset the brokered natural gas tax liability. (RCWs 82.12.022 and 82.14.230)

Code	Title
0110	<p>Compensating Tax</p> <p>Tax levied on the acquisition cost of items used in Washington on which retail sales tax was not paid. Also known as use tax. (chapter 82.12 RCW)</p>
0111	<p>Tax Credits - Compensating Tax</p> <p>Credits allowed in statute to offset compensating tax liability. (chapter 82.12 RCW)</p>
0112	<p>Hazardous Substance Tax</p> <p>Tax levied on the wholesale value of certain substances which are defined as hazardous by statute or deemed to cause a threat to human health or the environment by the Department of Ecology. Specifically applies to petroleum products, pesticides and certain chemicals. (chapters 82.21 and 82.23B RCW)</p>
0113	<p>Tax Credits - Hazardous Substance</p> <p>Credits allowed in statute to offset the hazardous substance tax liability. (chapters 82.21 and 82.23B RCW)</p>
0115	<p>Motor Vehicle Fuel Tax</p> <p>Tax levied on each gallon of motor vehicle fuel delivered from a terminal rack in Washington. Includes gasoline and other inflammable gas or liquids used to propel motor vehicles (excludes special fuels such as diesel and propane). (chapter 82.36 RCW)</p>
0116	<p>Use Fuel Tax (Other Than Motor Vehicle Fuel)</p> <p>Special tax levied on all combustible gases and liquids used to propel motor vehicles, except those subject to the motor vehicle fuel tax. (chapters 82.38 and 70.149 RCW)</p>
0117	<p>Excise Telephone Taxes</p> <p>Enhanced 911 tax which is levied on telephone access lines (switched access lines, radio access lines, and interconnected voice over internet protocol service lines). (RCW 82.14B.030)</p>

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Code	Title
0118	Liter Tax - Liquor Tax levied on the selling price of spirits in their original packaging on a per liter basis. Spirits includes any beverage containing alcohol with more than 24% alcohol by volume. (RCW 82.08.150)
0119	Liquor Sales Tax - Surcharge Surcharge levied in addition to the liquor sales tax on the selling price of spirits in their original packaging. (RCW 82.08.150(4))
0120	Liquor Sales Tax Tax levied on the selling price of spirits in their original package. (RCW 82.08.150)
0121	Beer Tax Tax levied on brewers and distributors of beer for the privilege of manufacturing or selling beer in Washington. (RCW 66.24.290)
0122	Wine Tax Tax levied on wine sold to wholesalers, the Liquor Control Board, directly to consumers on winery premises, and direct shipments to consumers and retailers. (RCW 66.24.210)
0123	Marijuana Excise Tax Tax levied on producers, processors and retailers on the wholesale and retail selling price of marijuana, useable marijuana and marijuana-infused products. (RCW.69.50.535)
0124	Tribal Cigarette Tax Funds received in lieu of the state cigarette tax and state/local retail sales tax in accordance with an agreement with the Puyallup Tribe. The state receives a percentage of the receipts of a cigarette tax levied by the tribe. (RCW 43.06.465)
0125	Cigarette Tax Tax levied on the first taxable event (sale, use, consumption, handling, possession or distribution of cigarettes) within Washington. (chapter 82.24 RCW)

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Code	Title
0126	<p>Other Tobacco Products Tax</p> <p>Tax levied on the sale, use, consumption, handling or distribution of cigars, pipe tobacco, chewing tobacco and other forms of tobacco (excludes cigarettes) paid by the first seller of the products in Washington. (chapter 82.26 RCW)</p>
0127	<p>I-773 Cigarette Tax</p> <p>Additional tax authorized on cigarettes with passage of Initiative 773. (RCWs 43.72.900(3) and 82.24.028)</p>
0128	<p>Solid Waste Collection Tax</p> <p>Tax levied on charges for solid waste services including the collection, transfer, storage, and disposal of solid waste. (RCW 82.18.020)</p>
0129	<p>I-773 Other Tobacco Tax</p> <p>Additional tax authorized on other tobacco products with passage of Initiative 773. (RCWs 43.72.900(3) and 82.24.028)</p>
0130	<p>Insurance Premium Tax</p> <p>Tax levied on the net premiums received by insurers doing business in Washington. (RCWs 48.14.020 and 48.14.021)</p>
0131	<p>Carbonated Beverage Tax</p> <p>Tax levied on the on the privilege of selling carbonated beverages in Washington. (Title 82 RCW)</p>
0134	<p>Tax Credits - Public Utilities</p> <p>Credits specified in statute to offset the public utilities tax. (chapter 82.16 RCW)</p>
0135	<p>Public Utilities Tax</p> <p>Tax levied on the gross income derived from operation of public and privately owned utilities including the general categories of transportation, communications, and the supply of energy and water. (chapter 82.16 RCW)</p>
0136	<p>Public Utilities District Privilege Tax</p> <p>Tax levied on electric generating facilities of public utilities districts for the privilege of operating in Washington. (chapter 54.28 RCW)</p>

Code	Title
0137	<p>Syrup (Soda) Tax</p> <p>Tax levied on syrup used in making carbonated beverages. (chapter 82.64 RCW)</p>
0140	<p>Pari-mutuels Tax</p> <p>Tax levied on the gross receipts of pari-mutuel machines at licensed horse racing events. (chapter 67.16 RCW)</p>
0141	<p>Petroleum Products Tax</p> <p>Tax levied on the wholesale value of products derived from refining crude oil. (chapter 82.23A RCW)</p>
0143	<p>Intermediate Care Facility Tax</p> <p>Tax levied on the gross receipts of intermediate care facilities for services provided to mentally retarded persons. (chapter 82.65A RCW)</p>
0145	<p>Amusements Tax</p> <p>Tax levied on the gross receipts from boxing matches, wrestling exhibitions, and martial arts contests or shows and closed circuit telecasts of such matches or exhibitions viewed within Washington. (chapter 67.08 RCW)</p>
0149	<p>Watercraft Excise Tax</p> <p>Tax levied on the fair value of noncommercial boats used on Washington waters. (chapter 82.49 RCW)</p>
0150	<p>Property Tax</p> <p>Tax levied on the assessed value of all real and personal property located in Washington that is not specifically exempted. (Title 84 RCW)</p>
0151	<p>Excise Taxes - Other</p> <p>All other excise taxes, which do not have a unique revenue source.</p>
0155	<p>Inheritance/Estate Taxes</p> <p>Taxes levied on the value of property located in Washington transferred upon the death of the owner. (chapter 83.100 RCW)</p>

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Code	Title
0157	Real Estate Excise Tax Tax levied on the sale of real estate or transfer of controlling interest. (chapters 82.45 and 82.46 RCW)
0158	Motor Vehicle Excise Tax Tax levied on the value of motor vehicles designed for use on public highways (state tax repealed effective January 1, 2000). (chapters 81.100 and 81.104 RCW)
0159	Leasehold Excise Tax Tax levied on the private use of publicly owned real and personal property. (chapter 82.29A RCW)
0160	Commercial Fishing - Privilege Tax Tax levied on the value of the first commercial possession of enhanced food fish, shellfish, and anadromous game fish. (chapter 82.27 RCW)
0161	Exhibition Center Admission Tax Tax levied on entry into the Exhibition Center. (RCW 36.38.010(5))
0162	Stadium Admission Tax Tax levied on admission to the Public Stadium. (RCW 36.38.010(5))
0163	Stadium and Exhibition Center Parking Tax Tax levied on parking fees at the Stadium and Exhibition Center. (RCW 36.38.020)
0170	Other Taxes All other taxes collected without specific revenue source coding assigned.
0175	Penalties and Interest Amounts due to state in the form of penalties and interest for late reporting, filing or payment of funds due the state.

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Code	Title
0180	<p>Timber Tax</p> <p>Tax levied on the stumpage value of timber harvested for sale, commercial or industrial use. (chapter 84.33 RCW)</p>
0190	<p>Fire Insurance Premium Distributions</p> <p>Distributions of a percentage of taxes on fire insurance premiums to local governments that established their own firefighters' pension funds prior to the establishment of the LEOFF System on March 1, 1970. (RCW 41.16.050)</p>
0191	<p>PUD Privilege Tax Distributions</p> <p>Distributions of PUD privilege tax to local governments. (chapter 54.28 RCW)</p>
0192	<p>Prosecuting Attorney Distributions</p> <p>Distributions of revenue to counties to pay for one-half of the salaries of prosecuting attorneys. (RCW 36.17.020)</p>
0195	<p>Motor Vehicle Fuel Tax Distributions</p> <p>Distributions of motor vehicle fuel taxes to local governments to be used for construction, improvements, and repair of highways, streets and roads. (chapter 46.68 RCW)</p>
0196	<p>Liquor Tax Distributions</p> <p>Distributions of liquor excise taxes to local governments (RCW 82.08.170), and wine taxes to the Washington Wine Commission and Washington State University (RCW 66.24.210).</p>
0197	<p>Timber Tax Distributions</p> <p>Distributions of county tax on timber harvested on private lands to county of origin. (chapter 84.33 RCW)</p>
0198	<p>Other Tax Distributions</p> <p>Distributions of other taxes and liquor profits to local governments.</p>
0199	<p>Tax Revenue Suspense (Department of Revenue Use Only)</p> <p>Tax suspense coding used only by Department of Revenue for combined excise tax returns.</p>

Code	Title
	0200 - Licenses, Permits, and Fees
	Amounts paid by individuals, organizations, and businesses to engage in certain specified activities such as operating a business, driving a car, or hunting and fishing.
0201	Accountants
	Licenses, permits and fees collected from individuals and corporations in the certified public accounting field. (chapter 18.04 RCW)
0202	Auctioneers
	Fees collected to license and regulate persons or businesses engaged in providing auctioneering services. (chapter 18.11 RCW)
0203	Agriculture/Aquaculture Licenses and Fees
	Fees collected for commodity inspections; inspections, licenses and certifications for food safety, animal health and other consumer services; fees, registrations, and inspections associated with plant protection; and, fees, registrations and licenses related to pesticide management.
0204	Aircraft
	Licenses and fees collected from aircraft dealers and aircraft registration. (RCWs 14.020.050 and 47.68.250)
0205	Alcoholic Beverages
	Fees collected to license and regulate persons or businesses engaged in selling and/or serving alcoholic beverages. (Title 66 RCW)
0206	Alias Business Certification Fees
	Fees collected to certify an individual, company or organization has registered to conduct business under an alternate name.
0207	Other Health Professions Licenses
	Certification and license application and renewal fees collected for various health care professionals.

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Code	Title
0208	<p>Architect Licenses</p> <p>Fees collected to license and regulate persons or businesses engaged in providing architectural services (not including landscape architecture). (chapter 18.08 RCW)</p>
0209	<p>Beautician, Barber and Body Artist Licenses</p> <p>Fees collected to license and regulate schools, cosmetologists, manicurists, barbers, estheticians, instructors, body artists, body piercing and tattoo artists, and includes salons/shops, personal services or mobile units where these services are performed. (chapters 18.16 and 18.300 RCW)</p>
0210	<p>Athletic Licenses</p> <p>Fees collected to license and regulate those engaged in professional boxing, kickboxing, and martial arts including original application fees and renewal fees for promoters, managers, boxers, seconds, wrestling participants, inspectors, judges, timekeepers, announcers, event physicians, chiropractors, referees, matchmakers, kick boxers and martial arts participants. (chapter 67.08 RCW)</p>
0211	<p>Gambling Licenses and Fees</p> <p>Fees collected to license businesses engaged in providing recreational gambling activities to the public. Also includes fees from retailers applying to sell Lottery products or fees collected from tribal governments for specific gambling activities. (chapter 9.46 RCW)</p>
0212	<p>Banking Licenses and Fees</p> <p>Used to record revenue from examination fees, annual license assessments, and annual assessment on business volume and licensing application fees.</p>
0216	<p>Hearing Aid Consultants</p> <p>Certification and license application and renewal fees collected for hearing and speech health care professionals. (chapter 18.35 RCW)</p>
0217	<p>Cemetery Fees</p> <p>Fees collected to license and regulate the handling of human remains, cemeteries, crematories, morgues, and mausoleums.</p>

Code	Title
0218	Land Sales Disclosure Act Fees collected for timeshare registrations and salespersons.
0219	Certified Psychologist Licenses Certification and license application and renewal fees collected for psychologist health care professionals. (chapter 18.83 RCW)
0220	Charitable Funds Solicitation Fees collected from charitable organizations including original registration, late fees, etc. (chapter 19.09 RCW)
0221	Cigarette Fees and Licenses Licenses and fees collected from businesses engaged in the wholesale and retail sale of cigarettes and other tobacco products. (chapter 82.24 RCW)
0222	Commercial Driver Schools Fees collected to license and regulate persons or business engaged in providing traffic safety education programs to the public. (chapter 46.82 RCW)
0223	Contractors Registration Licenses and fees collected from businesses selling building construction related services of the construction trades as contractors and sub-contractors. (chapter 18.27 RCW)
0224	Collection Agencies Fees collected to license and regulate persons or businesses engaged in soliciting claims or collecting debts for another. (chapter 19.16 RCW)
0225	Burning Permit Fees Fees collected from landowners for various types of permits to allow burning on property. (chapter 70.94 RCW)

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Code	Title
0226	<p>Corporation Licenses and Fees</p> <p>Fees collected from corporations including original application fees, renewal fees, business filing fees, digital signature fees, late fees, etc. (chapter 23B.01 RCW)</p>
0227	<p>Marijuana Licenses and Fees</p> <p>Licenses and fees collected from producers, processors and retailers engaged in the wholesale and retail sale of marijuana, useable marijuana and marijuana-infused products. (RCW 69.50.325)</p>
0229	<p>Electrical Licenses</p> <p>Licenses and fees collected from individuals performing as electricians in the installing of electrical components in the building and construction industry. (chapter 19.28 RCW)</p>
0231	<p>Employment Agency Licenses</p> <p>Fees collected to license and regulate persons or businesses engaged in obtaining employment for job seeker where the job seeker pays a fee. (chapter 19.31 RCW)</p>
0232	<p>Engineering and Surveying Licenses</p> <p>Fees collected to license and regulate persons or businesses engaged in providing engineering or land surveying services. (chapter 18.43 RCW)</p>
0233	<p>Farm Labor Licenses</p> <p>Licenses and fees collected from farm related businesses who hire migrant farm labor. (chapter 19.30 RCW)</p>
0234	<p>Educational Institutions Registration Fees</p> <p>Application and renewal fees collected from colleges and universities which fall under the Degree-Granting Institutions Act. (RCW 28B.85.060)</p>
0236	<p>Firearms Licenses, Fees, and Permits</p> <p>Fee collected to license firearms dealers and those persons applying for concealed weapons permits. (chapter 9.41 RCW)</p>

Code	Title
0237	<p>Commercial Fishing Licenses</p> <p>License fees collected from individuals and businesses for commercial salmon gear, salmon waivers, charter licenses, other commercial food fish gear, hard-shell clam mechanical harvester gear, shellfish fisheries gear, wholesale fish dealers, and other food fish and shellfish commercial licenses. (chapters 77.65 and 77.70 RCW)</p>
0238	<p>Franchise Licenses</p> <p>Fees from securities registration and notification filing fees.</p>
0240	<p>Funeral Licenses</p> <p>Fees collected to license and regulate the handling of human remains, embalmers, funeral directors and funeral establishments. (chapter 18.39 RCW)</p>
0242	<p>Health Fees and Licenses</p> <p>Certification and license application and renewal fees collected for mental health providers, child care providers, chemical dependency treatment service programs and massage therapist health care professionals. (chapters 70.96A, 71.24, and 74.15 RCW)</p>
0244	<p>Horse Racing Licenses and Fees</p> <p>Licenses and other fees collected by the Washington Horse Racing Commission. (chapter 67.16 RCW)</p>
0245	<p>Hunting and Fishing Licenses</p> <p>License fees collected from individuals for recreational fishing, big game hunting and small game hunting. (chapter 77.32 RCW)</p>
0246	<p>Insurance Licenses and Fees</p> <p>Licenses, appointment, renewal and related fees collected from insurance agents and brokers. (chapter 48.17 RCW)</p>
0248	<p>Liquid Fuel Licenses</p> <p>Special fuel trip permit filing fees. (RCW 82.38.100)</p>

Code	Title
0249	Landscape Architects Fees collected to license and regulate persons or businesses engaged in providing landscape architectural services. (chapter 18.96 RCW)
0250	Fireworks Licenses Fees collected to license the manufacture, transportation, display and sale of fireworks. (chapter 70.77 RCW)
0251	Dental Licenses Certification and license application and renewal fees collected for various dental health care professionals. (chapters 18.29, 18.30, and 18.32 RCW)
0252	Medical Licenses Certification and license application and renewal fees collected for various medical health care professionals.
0253	Motor Vehicle Licenses Fees collected for the registration of motor vehicles, carrier terminal audit registration for trucks and emission testing. (RCW 43.21A.650, 46, 680.030, 70.120.170, 79A.08.089, and 81.80.321.
0254	Motor Vehicle Operator Licenses Fees collected from those applying for or renewing drivers' licenses and personal identification cards. (chapter 46.20 RCW)
0255	Automobile Sales Licenses Fees collected to license and regulate persons or businesses engaged in the sale or auction of motor vehicles, motor homes, mobile homes and trailers. (chapter 46.70 RCW)
0256	Notary Fees and Commission of Deeds Fees collected to license persons engaged in administering oaths or affirmations, witnessing signatures, authenticating documents, or any other act a notary of this state is authorized to perform. (RCW 42.44.010)

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Code	Title
0258	Registered and Licensed Practical Nurse Licenses Certification and license application and renewal fees collected for various registered nurse and licensed practical nurse health care professionals. (RCW 18.79.030)
0260	Optician Licenses Certification and license application and renewal fees collected for optician health care professionals. (chapters 18.53 and 81.54 RCW)
0261	Optometrist Licenses Certification and license application and renewal fees collected for optometrist health care professionals. (chapters 18.53 and 81.54 RCW)
0262	Pharmacy Licenses Certification and license application and renewal fees collected for pharmacy health care professionals. (chapter 18.64 RCW)
0263	Puget Sound Pilot Licenses Fees collected from Puget Sound and Grays Harbor licensed pilots for initial license and annual license renewals, and stipends collected for the pilot trainee program. (RCW 88.16.090)
0264	Nursing Home Administrative Licenses Certification and license application and renewal fees collected for nursing home administrator health care professionals. (chapter 18.52 RCW)
0266	Power Licenses Annual fees collected from operators of hydropower facilities. (chapter 90.16 RCW)
0267	Real Estate Excise Tax Transaction Fees Fee collected on real estate excise tax transactions in Washington. (chapter 82.45 RCW)
0268	Public Utilities Regulatory Fees Regulatory fees charged to utility companies. (chapter 80.24 RCW)

Code	Title
0270	<p>Real Estate Licenses</p> <p>Fees collected to license and regulate persons or businesses engaged in negotiating, buying, selling or leasing real estate on behalf of others. (chapter 18.85 RCW)</p>
0271	<p>Sewage Treatment Plant Operator Licenses</p> <p>Fees collected for the certification and testing of sewage plant operators. (chapter 70.95B RCW)</p>
0272	<p>Safety Inspection Licenses and Fees</p> <p>Licenses and fees collected from individuals and businesses in the operation of specialized equipment or practices in buildings and building related constructions industry such as explosives, elevators, mobile homes, amusement rides, factory built housing, commercial coaches, pressure vessels, asbestos, and plumbers.</p>
0274	<p>Credit Union Licenses and Fees</p> <p>Assessment fees billed to credit unions licensed in Washington.</p>
0275	<p>Ocularist Licenses</p> <p>Certification and license application and renewal fees collected for ocularist health care professionals. (chapter 18.55 RCW)</p>
0276	<p>Forest Practices Permit Fees</p> <p>Fees for forest practice applications collected from landowners and timber companies, and county forest practice fees for moratorium recording. (chapter 76.09 RCW)</p>
0277	<p>Securities Licenses, Permits, and Fees</p> <p>Fees collected for licensing securities broker-dealers and investment advisors as well as a variety of filings such as franchise and business opportunity filings.</p>
0278	<p>Occupational Therapist Licenses</p> <p>Certification and license application and renewal fees collected for occupational health care professionals. (RCW 18.59.050)</p>

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Code	Title
0279	Vessel Registration Fees Fees collected from the registration of vessels used in the state and exemption fees collected from foreign vessels that request to be exempt from pilotage. (chapter 79.100 RCW)
0281	Sellers of Travel Fees collected to license persons or businesses engaged in negotiating, buying, selling or leasing travel accommodations. (chapter 19.138 RCW)
0283	Veterinarian Licenses Certification and license application and renewal fees collected for various veterinarian health care professionals. (RCW 18.92.140)
0285	Water Resources Fees Fees collected for planning, review and inspection of hydraulic works to assure safety; and fees for processing water rights applications, permits, certificates, extensions, protests and recording. (chapter 90.03 RCW)
0286	Water Quality Fees Fees collected for wastewater discharge to fund the administration of the waste water permit program. (RCW 90.48.465)
0287	Well Construction and Licensing Fees collected for well construction and for well operator licenses. (chapter 18.104 RCW)
0290	Log Patrol Licenses Fees collected for log brands, log brand books and log patrol licenses from timber companies. (chapter 76.36 RCW)
0291	Marriage Licenses Fees collected for the issuance of marriage licenses. (RCW 36.18.010(5))
0292	Master License Fees Fees collected for filing of master license applications, renewals or late fees. (RCW 19.02.085)

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Code	Title
0294	<p>Hazardous Waste Fees</p> <p>Fees collected from hazardous waste generators to fund hazardous waste and toxics reduction programs as well as fees collected from the U.S. Department of Energy and facilities that dispose of mixed waste. (chapters 70.95E, 70.105, and 43.200 RCW)</p>
0295	<p>Certified Acupuncturist Licenses</p> <p>Certification and license application and renewal fees collected for acupuncture health care professionals. (chapter 18.06 RCW)</p>
0296	<p>Replacement Tire Fee</p> <p>Fee charged on the retail sale of new tires. (RCW 70.95.510)</p>
0297	<p>Boating Safety Distributions</p> <p>Distributions to local governments of boating safety funds. (RCW 88.02.650)</p>
0298	<p>Alcohol Beverage License Fees Distributions</p> <p>Distributions of license fees to the University of Washington and Washington State University. (RCW 66.08.180)</p>
0299	<p>Other Licenses, Permits, and Fees</p> <p>All other licenses, permits and fees collected without specific revenue source coding assigned to them.</p>
	<p>0300 - Federal Revenue</p> <p>Revenue that the state receives from the federal government under grant and similar agreements where the state is required to expend the revenue in accordance with federal program specifications. It also includes revenues associated with expenditures that are fully reimbursed by the federal government.</p>
0301	African Development Foundation
0303	Institute of Museum Services
0304	Inter-American Foundation
0305	National Endowment for the Arts
0306	National Endowment for the Humanities
0307	Office of National Drug Control Policies
0308	Peace Corps

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Code	Title
0309	Legal Services Corporation
0310	Department of Agriculture Federal revenue received from the Department of Agriculture to fund school breakfast and lunch programs, food stamp program, summer food service program, and nutrition program for women, infants, and children.
0311	Department of Commerce Federal revenue received from the Department of Commerce to fund the establishment of university marine research and to assist in salmon restoration.
0312	Department of Defense Federal revenue received from the Department of Defense to fund National Guard operations and to support basic research for military operations.
0313	Central Intelligence Agency
0314	Department of Housing and Urban Development Federal revenue received from the Department of Housing and Urban Development to help expand the supply of affordable housing for persons of low and moderate income.
0315	Department of the Interior Federal revenue received from the Department of the Interior to develop and implement programs for the benefit of wildlife and their habitat.
0316	Department of Justice Federal revenue received from the Department of Justice to support criminal justice and victims of crime programs.
0317	Department of Labor Federal revenue received from the Department of Labor to fund the Unemployment Insurance program and to improve the quality of the workforce by providing workforce investment activities.
0319	Department of State

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Code	Title
0320	Department of Transportation Federal revenue received from the Department of Transportation to fund highway planning and construction programs.
0321	Department of the Treasury
0323	Appalachian Regional Commission
0327	Office of Personnel Management
0329	Commission on Civil Rights
0330	Equal Employment Opportunity Commission
0332	Federal Communications Commission
0333	Federal Maritime Commission
0334	Federal Mediation and Conciliation Service
0339	General Services Administration Federal revenue received from the General Services Administration primarily to fund election reform.
0340	Government Printing Office
0342	Library of Congress
0343	National Aeronautics and Space Administration
0344	National Credit Union Administration
0346	National Labor Relations Board
0347	National Science Foundation Federal revenue received from the National Science Foundation to encourage and support basic research in the education, science, and computer and information science areas.
0355	Federal Revenue - Non-Assistance Receipts from a federal agency when a state agency provides vendor services and the related expenditures are charged to a federal expenditure authority code, or, other receipts from federal agencies that are not classified as federal assistance, even though the related expenditures are charged to federal expenditure authority codes. Revenue Source Code 0355 facilitates the matching of federal revenues and expenditures for budget purposes.
0357	Railroad Retirement Board
0358	Securities and Exchange Commission
0359	Small Business Administration
0360	Smithsonian Institution

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Code	Title
0361	International Trade Commission
0362	Tennessee Valley Authority
0364	Veterans Administration
0366	Environmental Protection Agency
	Federal revenue received from the Environmental Protection Agency to finance the costs of drinking water infrastructure and water quality management activities.
0368	National Gallery of Art
0370	Overseas Private Investment Corporation
0377	Nuclear Regulatory Commission
0378	Commodity Futures Trading Commission
0381	Department of Energy
0383	Federal Emergency Management Agency
0384	Department of Education
	Federal revenue received from the Department of Education to fund special education, Title I, Pell grant, and other programs in support of Washington's schools.
0385	Scholarship and Fellowship Foundations
0386	Pension Benefit Guaranty Corporation
0387	Consumer Product Safety Commission
0388	Architectural and Transportation Barriers Compliance Board
0389	National Archives and Records Administration
0390	Miscellaneous Commissions
0391	United States Institute of Peace
0392	National Council on Disability
0393	Department of Health and Human Services
	Federal revenue received from the Department of Health and Human Services to fund the medical assistance program (Medicaid, Title XIX), research grants, and other social and health service programs in Washington.
0394	Corporation for National and Community Service
0396	Social Security Administration
	Federal revenue received from the Social Security Administration to fund the social security disability insurance program.

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Code	Title
0397	<p>Homeland Security</p> <p>Federal revenue received from Homeland Security to fund emergency preparedness including emergency equipment, planning and training, and surveying critical infrastructure.</p>
0398	US Agency for International Development
0399	Federal Assistance - Miscellaneous
03DS	<p>Federal Revenue Distributions (State Treasurer Only)</p> <p>Distributions of reportable federal revenues that must be reported as expenditures on the Schedule of Expenditures of Federal Awards.</p>
	<p>0400 - State Charges and Miscellaneous Revenue</p> <p>Revenue that the state receives from individuals, organizations, businesses and other governments for goods and services in conjunction with state- sponsored programs.</p>
0401	<p>Investment Income</p> <p>Earnings on deposits and investments. Investment earnings may also be coded by specific type for example dividend income (Revenue Source Code 0411), and capital gains and losses (Revenue Source Code 0413). Costs of investment activities are recorded in Revenue Source Code 0473.</p>
0402	<p>Income from Property</p> <p>Revenues from rentals/leases of state owned land, facilities and equipment. Examples include: sales of parking permits; right of way or easement charges; rental/lease of commercial and non-commercial land and buildings; advertising and communication site leases; and rental of equipment including motor pool rentals.</p>
0404	<p>Cost of Supervision Assessment Fee</p> <p>Fees assessed on offenders under community supervision by the Department of Corrections. (RCWs 72.11.040 and 9.94A.780)</p>

Code	Title
0405	<p>Fines, Forfeits and Seizures</p> <p>Amounts collected as penalties for an offense or breach of contract. Also includes the state's share of federal property seizures. Examples include toll violations, library fines, and assessments for late payments.</p> <p>Does not include penalty assessments for crime victims' compensation which are recorded in Revenue Source Code 0417.</p>
0406	<p>Litter Control Revenue</p> <p>Fee levied on the value of various products manufactured and sold within the state including but not limited to, groceries, newspapers, and food for human or pet consumption. (chapter 82.19 RCW)</p>
0407	<p>Patient Care</p> <p>Medical and dental co-pays collected from inmates of state correctional facilities.</p>
0409	<p>Interest Income</p> <p>Interest earned unrelated to investing activities. Examples include interest on property sales agreements, past due accounts receivable, and loan agreements.</p>
0410	<p>Unclaimed Monies</p> <p>Amounts received by the Department of Revenue as unclaimed property under the Uniform Unclaimed Property Act. (chapter 63.29 RCW)</p>
0411	<p>Dividend Income</p> <p>Income to shareholders derived from a division of a company's profits. Dividends may be in the form of cash, stock or property.</p>
0413	<p>Capital Gains and Losses</p> <p>Gains and losses resulting when the value of an investment asset, for example stocks, bonds, mutual funds, or real estate, is more or less than its carrying cost (book value). Capital gains and losses may be realized or unrealized.</p>

Code	Title
0415	<p>Sale of Property - Timber</p> <p>Revenues resulting from the following activities on state-owned land: timber contract sales, including settlement of defaulted contracts and other related timber contract fees; contract harvesting and other log sales; and damaged timber sales.</p>
0416	<p>Sale of Property - Other</p> <p>Proceeds from the sale or disposal of property, consumable supplies, materials, and products in governmental type accounts. Property includes land, buildings, equipment, salvage, intangible property (such as, right-of-ways and royalties), sand and gravel, and nursery seedlings.</p> <p>Does not include property sales in the normal course of business by a proprietary type account.</p>
0417	<p>Victims of Crime Compensation</p> <p>Penalties assessed against criminal offenders for assistance to crime victims. (chapter 7.68 RCW)</p>
0418	<p>Gain or Loss On Sale of Capital Assets</p> <p>The gain or loss on the sale or disposal of a capital asset in a proprietary type account. The gain or loss is calculated by subtracting the remaining book value (original cost less accumulated depreciation) from the proceeds from the sale.</p>
0420	<p>Charges For Services</p> <p>Amounts collected in the course of regular business for sales of services. Examples include charges for administering local tax collection, fees for processing applications, fees for administrative hearings, and charges for equipment repair.</p>
0421	<p>Publications and Documents</p> <p>Revenue received from the sale of paper and electronic publications and documents. Examples include state produced publications, manuals, and documents such as, maps, laws, rules, guides, photos.</p>

Code	Title
0423	<p>Room, Board and Meals</p> <p>Revenues received by the state for room, board, and meals associated with the operation of a state program. Examples include housing and dining revenues at higher education institutions and amounts paid by or on behalf of inmates of state correctional facilities towards costs of room and board.</p> <p>Does not include room and board for residents of state veterans' homes or Department of Social and Health Services' institutions/facilities which are recorded to Revenue Source Code 0523.</p>
0424	<p>Tuition and Fees</p> <p>Tuition collected for main and extension campuses for residents and non-residents, part time and full time students, and staff and student tuition waivers. Legislatively established tuition covers operating, building, and student and activity fees. Note: Only operating fees as defined in RCW 28B.15.031 are to be deposited in Account 149.</p>
0425	<p>Filing Fees and Legal Services</p> <p>Fees collected for filing, recording, registering, or archiving instruments or documents that (1) have or serve a legal or official function or (2) do not include a license or permit being issued. Also includes fees collected by county auditors or recording officers for their official services (RCW 36.22.175 (1), and charges for legal services related to filing documents or establishing a fee.</p>
0427	<p>Property and Resources Management</p> <p>Fees collected for property and resources management to include such things as fire suppression, road maintenance, land assessments, and surveillance and maintenance of low level radioactive materials disposal.</p>
0430	<p>Dedicated Student Fees</p> <p>Fees collected that are dedicated to the support of specific courses or activities. Examples include lab fees, fees for continuing education programs, health fees, athletic and recreation center fees, technology fees, and renewable energy fees.</p>
0434	<p>Hazardous Waste Cleanup Recoveries</p> <p>Amounts collected by the Department of Ecology for mandatory and voluntary cleanup of hazardous waste cleanup activities, clean up of oil and non-oil spills and environmental restoration.</p>

Code	Title
0440	<p>Indirect Cost Reimbursement</p> <p>To record indirect cost reimbursement associated with grants, contracts and other agreements.</p>
0441	<p>Contributions and Grants</p> <p>Contributions and grants received by the state that are not restricted by contract or grant. Amounts received may be expended for or by the account/program receiving the monies for the purposes for which the monies were given.</p>
0444	<p>Grant Repayments</p> <p>Amounts collected as repayments of loan principal associated with a loan made under a federal or state loan program or other budgeted loan.</p>
0445	<p>Unemployment Compensation Reimbursement</p> <p>Reimbursement for unemployment benefits paid in-lieu of taxes of received from state agencies. (RCW 50.44.060)</p>
0447	<p>Health Benefit Payments</p> <p>Subsidy reimbursement and rebate payments received for health benefits. Not considered federal revenue.</p>
0448	<p>Statewide Indirect Cost Recoveries</p> <p>Any indirect costs or cost allocation amounts recovered as a result of the inclusion of the Statewide Cost Allocation Plan (SWCAP) allocation in an agency's indirect rate or cost allocation plan. Amounts recovered by an agency are to be deposited into the General Fund.</p>
0450	<p>Sales of Goods and Supplies - Proprietary Funds</p> <p>To record the sale of merchandise purchased for resale. This revenue source must be used when expenses are recorded to cost of goods sold (Object F).</p>
0458	<p>Public Facilities District Payment</p> <p>To record annual payment received as required by RCW 36.100.040.</p>

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Code	Title
0470	<p>Judicial Information System Fees</p> <p>Fees collected for access to the Judicial Information System administered by the court system for non-court in-state and all out-of-state users. (RCW 2.68.020)</p>
0471	<p>Unemployment Compensation Contributions</p> <p>Unemployment benefit contributions received from employers. (RCW 50.24.010)</p>
0472	<p>Workers' Compensation Contributions</p> <p>Premiums paid by Washington employers and employees for workers' compensation insurance. (RCW 51.32.073)</p>
0473	<p>Costs of Investment Activities</p> <p>Investment fees and expenses paid to external sources such as banks and other financing institutions for investment activities and securities lending transactions. Fees include external management fees, commissions, consultant fees, legal fees and other investment management related expenses paid to external sources. This source code should have a net debit balance.</p>
0477	<p>Lottery Ticket Proceeds</p> <p>Amounts received from the sales of lottery tickets. (RCW 67.70.230)</p>
0478	<p>Lottery Ticket Returns</p> <p>Retailer adjustments against lottery ticket sales. Examples include misprinted tickets, torn tickets, promotional tickets and returned tickets. (RCW 67.70.230)</p>
0484	<p>LCB State Excess Profit Distributions</p> <p>Amounts received by the Liquor Control Board and distributed to various funds as prescribed by law. Does not include amounts classified as Beer or Wine Taxes. (chapters 66.08 and 82.08 RCW)</p>

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Code	Title
0485	<p>Immaterial Prior Period Adjustments</p> <p>Immaterial corrections related to prior period activity. Generally, only credits are allowed; debits require the approval of the agency's OFM Accounting Consultant. Only used with General Ledger code 3215 "Immaterial Adjustments to Prior Periods." Refer to Subsection 90.20.15.e.</p>
0486	<p>Recoveries of Prior Expenditure Authority Expenditures</p> <p>Receipt of cash/vendor credit for the recovery of an expenditure/expense charged to a prior period. Also used to record the liquidation of over-estimated accrued expenditures/expenses from a prior period when it is expected that no further payments will be made. Generally, only credits are allowed; debits require approval of the agency's OFM Accounting Consultant. Refer to Subsection 90.20.45.</p>
0487	<p>Recoveries of Student Financial Aid Expenditures</p> <p>Recoveries of overpayments to schools or individuals of state need grant funds.</p>
0489	<p>Amortization</p> <p>The increase or decrease of non-cash changes in the fair value of investments. Only use with GL 3220 "Noncash Revenues."</p>
0490	<p>Cash Over and Short</p> <p>Amounts of cash over or short for a cash deposit, required to make the deposit equal the source document total.</p>
0492	<p>Autopsy Cost Reimbursements</p> <p>Amounts distributed to counties to reimburse for autopsy costs. (RCW 68.50.104)</p>
0493	<p>Aquatic Lands Distributions</p> <p>Amounts distributed to towns from harbor area and tideland leases. Amounts distributed must be used for water-related improvements. (RCW 79.115.150)</p>
0494	<p>Impaired Driving Safety Distributions</p> <p>Amounts distributed to cities, towns, and counties for projects related to reducing impaired driving. (RCWs 46.68.260 and 82.14.320.)</p>

Code	Title
0496	<p>Insurance Premiums</p> <p>Amounts collected by the Department of Enterprise Services, Office of Risk Management from state agencies for coverage in the state's liability program. Also includes premiums for active employees collected by Health Care Authority for medical, dental, life, and long-term disability insurance.</p>
0497	<p>Charges For Transportation Services</p> <p>Revenues collected for transportation services to include such things as ferry services, toll revenue, and transponder sales.</p>
0498	<p>Tort Claim Reimbursement</p> <p>Reimbursements to the state for tort claim damages - for example, damages to property and lost revenues - caused by third parties.</p>
0499	<p>Other Revenue</p> <p>Revenue that the state receives from individuals, organizations, businesses and other governments for goods and services in conjunction with state sponsored programs without specific revenue source coding assigned to them. Examples include industrial insurance refunds, miscellaneous student services, and photocopying.</p>
04DS	<p>Unclaimed Property Distributions</p> <p>To record funds distributed by the Department of Revenue to owners, property reported under the Uniform Unclaimed Property Act. (chapter 63.29 RCW)</p>
	<p>0500 - Private/Local Charges and Miscellaneous Revenue</p> <p>Resources provided to the state by nonfederal sources such as private individuals, local governments, commercial enterprises, and foundations that are restricted by contract or agreement. It also includes revenues associated with expenditures that are fully reimbursed by private/local sources.</p>
0523	<p>Board, Room, and Meals</p> <p>Revenue received from residents, hospice care organizations and family members of residents of Veterans' Homes for their portion of the room, board and meal expenses. Also includes revenue for room, board, and meals received on behalf of residents at Department of Social and Health Services' institutions/facilities. Does not include room, board, and meals associated with the operation of a state program which are recorded to Revenue Source Code 0423.</p>

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Code	Title
0535	<p>Energy Facility Application and Monitoring Fees</p> <p>Revenue received by the Energy Facility Site Evaluation Council for the evaluation, licensing and monitoring of major energy facilities in Washington. (chapter 80.50 RCW)</p>
0541	<p>Private/Local Contributions and Grants</p> <p>Contributions and grants from nonfederal sources external to the state. Similar to federal grants, the expenditure of these private/local contribution and grant revenues are restricted by contract or agreement.</p>
0546	<p>Federal Revenue - Pass Through</p> <p>Federal revenue received from other state governments, local governments or private entities.</p>
0597	<p>Reimbursable Contracts</p> <p>Revenue received pursuant to reimbursable contracts with private/local organizations including non-profit organizations, counties, cities, school districts, transit authorities and other states.</p>
	<p>0600 - Transfers</p> <p>Amounts transferred by state agencies to other accounts and/or agencies; including treasurer's transfers of resources collected by one state agency/account to the agency/account that expends the resources.</p>
0611	<p>Bond Transfers In</p> <p>Transfers of bond proceeds to an account as specified by law.</p>
0612	<p>Bond Transfers Out</p> <p>Transfers of bond proceeds from an account as specified by law.</p>
0621	<p>Operating Transfers In</p> <p>Transfers of revenue to one account from another without a requirement for repayment (this is the positive revenue). Generally, operating transfers in and out (Revenue Source Codes 0621 and 0622) net to zero at the agency level.</p>

Uniform Chart of Accounts

Code	Title
0622	<p>Operating Transfers Out</p> <p>Transfers of revenues from one account to another without equivalent flows of assets in return (this is the negative revenue). Generally, operating transfers in and out (Revenue Source Codes 0621 and 0622) net to zero at the agency level.</p>
0623	<p>Investment Administration Transfers</p> <p>Transfers of revenue from various accounts managed by the State Investment Board (SIB) to the State Investment Board Expense Account (Account 031) as needed to cover the operating expenses of SIB. (RCW 43.33A.160) (SIB Only)</p>
0626	<p>Noncash Revenue Transfers - Compensation</p> <p>Transfers of revenue between operating accounts (other than the General Fund) and non cash Special Account Retirement Contribution Increase Revolving Account (Account 427) or the Salary and Insurance Increase Revolving Account (Account 406).</p>
0627	<p>Noncash Revenue Transfers - Other</p> <p>Transfers of resources other than cash.</p>
0633	<p>Timber Tax Transfer</p> <p>Transfers of timber tax collected on behalf of the state from the Timber Tax Distribution Account (Account 02W) to the General Fund. (RCW 84.33.041)</p>
0634	<p>Streamlined Sales and Use Tax Mitigation Transfer</p> <p>Transfers from the General Fund to the Streamlined Sales and Use Tax Mitigation Account (Account 14L) to mitigate local sales tax revenue net losses as a result of the sourcing provisions of the streamlined sales and use tax agreement. (RCW 82.14.500)</p>
0635	<p>Air Pollution Control (Ride Share) Transfer</p> <p>Transfers between the Air Pollution Control Account (Account 216) and the General Fund.</p>
0636	<p>State Treasurer's Service Account Transfer</p> <p>Transfers from the State Treasurer's Service Account (Account 404) to the General Fund.</p>

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Code	Title
0637	Liquor Excise Tax Account Transfer Transfers of liquor excise taxes from the Liquor Excise Tax Account (Account 107) to the Liquor Revolving Account and the General Fund. (RCW 82.08.170)
0638	General Fund Transfer - Marijuana Revenues Transfers of marijuana revenues from the Dedicated Marijuana Account (Account 315) to the General Fund. (RCW 69.50.540(5)(g))
0640	Washington Opportunity Pathways Account Transfer - Lottery Revenues Transfers of lottery revenues from the State Lottery Account (Account 577) and the Shared Game Lottery Account (Account 433) to the Washington Opportunity Pathways Account (Account 17F). (RCWs 67.70.240(3) and 67.70.340(1) and (2))
0641	Stadium & Exhibition Account Transfer - Lottery Revenues Transfers of lottery revenues from the State Lottery Account (Account 577) to Stadium and Exhibition Center Account (Account 816). (RCW 67.7.240(5))
0642	Student Achievement Account Transfer - Lottery Revenues Transfers of lottery revenues from the State Lottery Account (Account 577) and the Shared Game Lottery Account (Account 433) to the Student Achievement Account (Account 299). (RCW 67.70.240(3); 67.70.340(1) and (2))
0643	Education Construction Account Transfer - Lottery Revenues Transfers of lottery revenues from the State Lottery Account (Account 577) and the Shared Game Lottery Account (Account 433) to the Education Construction Account (Account 253). (RCW 67.70.240(3); 67.70.340(1) and (2))
0644	General Fund Transfer - Lottery Revenues Transfers of lottery revenues from the Shared Game Lottery Account (Account 433) to the General Fund. (RCW 67.70340(4))
0645	Budget Stabilization Transfer Transfers from the General Fund to the Budget Stabilization Account (Account 14B). (RCW 43.79.495)

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Code	Title
0647	Child and Family Reinvestment Account Transfer Transfers from the General Fund to the Child and Family Reinvestment Account (Account 18T). (RCW 74.13.107)
0648	Commute Trip Reduction Transfer Transfers from the Multimodal Transportation Account (Account 218) to the General Fund to reimburse the General Fund for tax credits provided to businesses participating in the commute trip reduction program. (RCW 82.70.040)
0649	Unclaimed Property Transfer Transfers of unclaimed property between the Unclaimed Personal Property Account (Account 196) and the General Fund. (RCW 63.29.230)
0651	Flood Control Transfer Transfers from the General Fund to the Flood Control Assistance Account (Account 02P). (RCW 86.26.007)
0653	Columbia River Water Delivery Transfer Transfers from the General Fund to the Columbia River Water Delivery Account (Account 15K). (chapter 90.90 RCW)
0654	County Criminal Justice Transfer Transfers from the General Fund to the County Criminal Justice Assistance Account (Account 03L). (RCW 82.14.310)
0655	Municipal Criminal Justice Transfer Transfers from the General Fund to the Municipal Criminal Justice Assistance Account (Account 03M). (RCW 82.14.320/330)
0657	Criminal Justice Treatment Transfer Transfers from the General Fund to the Criminal Justice Treatment Account (Account 05C). (RCW 70.96A.350(4)(a))
0659	Site Closure Account Transfer Transfers from the Perpetual Surveillance and Maintenance Account (Account 500). (RCW 43.200.080)

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Code	Title
0663	<p>Recreation Access Pass Transfer</p> <p>Transfers of the proceeds from the sale of discover passes and day-use permits from the Recreation Access Pass Account (Account 237) to the State Wildlife Account (Account 104), the Park Land Trust Revolving Account (Account 087), and the Parks Renewal and Stewardship Account (Account 269). (2SSB 5622)</p>
0666	<p>Fair Account Transfer</p> <p>Transfers from the General Fund to the Fair Account (Account 131). (RCW 15.76.115)</p>
0667	<p>Initiative 773 Transfers</p> <p>Transfers of cigarette and tobacco products taxes from the Health Services Account (Account 760) to the Violence Reduction and Drug Enforcement Account (Account 181), Water Quality Account (Account 139), and Tobacco Prevention and Control Account (Account 828) as required by Initiative 773. (RCW 43.72.900(2)(a), 3(a), & 3(c))</p>
0668	<p>Education Savings Account Transfer</p> <p>Transfers from the Education Savings Account (Account 291) to the Washington Distinguished Professorship Trust Account (Account 653), the Washington Graduate Fellowship Trust Account (Account 534), College Faculty Awards Trust Account (Account 743), and the Common School Construction Account (Account 113). (RCW 43.79.465)</p>
0677	<p>Agency Incentive Savings Transfers In</p> <p>Transfers to the Savings Incentive Account (Account 290) of half of the dollar value of certain General Fund state appropriations that are unspent as of June 30. The transfers are made to the credit of the individual state agencies that achieved the savings. (RCW 43.79.460) (OFM Only)</p>
0678	<p>Equity Transfers In</p> <p>Transfers of assets into an account normally associated with the creation of the account or the close-out of another account. Generally, equity transfers in and out (Revenue Source Codes 0678 and 0679) must net to zero at the agency level.</p>

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Code	Title
0679	Equity Transfers Out
	Transfers of assets out of an account normally associated with the closure of the account. Generally, equity transfers in and out (Revenue Source Codes 0678 and 0679) must net to zero at the agency level.
0680	Pension Benefit Reserves Transfers In
	Transfers between reserve balances within the same pension plan. Employee contributions are accumulated in the member reserves of the plan to which the employee belongs, until retirement or withdrawal. Upon retirement, these accumulated contributions are transferred into the larger benefit reserves pool of the same plan to initiate the monthly pension benefit payment process. (DRS Only)
0681	Pension Benefit Reserves Transfers Out
	Transfers between reserve balances within the same pension plan. Employee contributions are accumulated in the member reserves of the plan to which the employee belongs, until retirement or withdrawal. Upon retirement, these accumulated contributions are transferred into the larger benefit reserves pool of the same plan to initiate the monthly pension benefit payment process. (DRS Only)
0683	Retirement System Transfer
	Transfers of amounts not needed for administration from the Volunteer Firefighters' and Reserve Officers' Relief and Pension Administrative Account (Account 204) to the Volunteer Firefighters' and Reserve Officers' Relief and Pension Principal Account (Account 614). (RCW 41.24.030) (BVFFRO Only)
0688	UW Internal Lending Program Transfers
	Transfers of monies to record the Internal Lending Program activity between governmental, enterprise and internal service accounts. (University of Washington only)
0689	Operating Transfers - Toll Charges
	Transfers of toll revenues from a toll collecting account to another account to facilitate the payment of debt service.
0690	Special Transfers
	Statewide transfers from dedicated accounts and other accounts for special litigation or budget purposes.

Code	Title
0693	<p>Operating Transfers - Debt Service</p> <p>Transfer of monies between accounts to facilitate the payment of debt service as specified by law.</p>
0694	<p>Operating Transfers - Debt Service Reimbursements</p> <p>Transfer of monies from accounts designated by the legislature to reimburse the General Fund for the payment of debt service.</p>
0696	<p>Operating Transfers - Motor Fuel Taxes</p> <p>Transfer of motor vehicle fuel taxes from various transportation accounts (including the Motor Vehicle Account (Account 108), Transportation Partnership Account (Account 09H), Puget Sound Capital Construction Account (Account 099), Transportation 2003 (Nickel) Account (Account 550) to transportation debt service funds (including the Highway Bond Retirement Account (Account 303), Ferry Bond Retirement Account (Account 304) and the Transportation Improvement Bond Retirement Account (Account 305).</p>
	<p>0800 - Other Revenues and Financing Sources</p> <p>Other revenues and financing sources not recorded elsewhere including those associated with debt financing activities, resources supporting trust activities, and certain noncash activities, such as receipt of donated commodities.</p>
0802	<p>Employer Pension Contributions</p> <p>Contributions received from employers of members enrolled in state administered pension plans.</p>
0803	<p>Employee Pension Contributions</p> <p>Contributions received from employees enrolled in state administered pension plans.</p>
0804	<p>State Pension Contributions</p> <p>Contributions received from the General Fund to support state administered pension plans.</p>

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Uniform Chart of Accounts

75.80.40

Code	Title
0807	<p>Certificates of Participation</p> <p>Resources provided by the through the issuance of certificates of participation by the Office of the State Treasurer that are used to finance real estate acquisition, construction and renovation and equipment acquisition.</p>
0809	<p>Capital Leases</p> <p>Resources provided through a capital lease agreement used to finance capital acquisitions.</p>
0820	<p>Capital Contributions</p> <p>Intra-state contributions of capital assets received by a proprietary fund type account.</p>
0825	<p>Pool Participant Contributions</p> <p>Contributions received from participant members of the Deferred Compensation Plan and the Local Government Investment Pool (LGIP). (DRS and OST use only)</p>
0850	<p>Payments to Escrow Agents for Refunded COPs</p> <p>Amounts sent to an Escrow Agent to refund (defease) a COP issue.</p>
0851	<p>Original Issue Discount - Refunding COPs</p> <p>Discount associated with the issuance of refunding COPs. Refunding COPs are sold at a discount when the stated interest rate on the COPs is less than the market rate of interest for similar securities when the COPs are sold.</p>
0852	<p>Underwriters Discount / Costs of Issuance - Refunding COPs</p> <p>COP sale expenses associated with the issuance of refunding COPs, specifically, the underwriters discount and cost of issuance expenses.</p>
0853	<p>Original Issue Premium - Refunding COPs</p> <p>Premium associated with the issuance of refunding COPs. Refunding COPs are sold at a premium when the stated interest rate on the COPs is more than the market rate of interest for similar securities when the COPs are sold.</p>

Code	Title
0854	<p>Refunding COPs Issued</p> <p>Amount of the total par or face value of refunding COPs.</p>
0855	<p>Payments to Escrow Agents for Refunded Bonds</p> <p>Amounts sent to an Escrow Agent to refund (defease) a bond issue.</p>
0856	<p>Original Issue Discount - Refunding Bonds</p> <p>Discount associated with the issuance of refunding bonds. Refunding bonds are sold at a discount when the stated interest rate on the bonds is less than the market rate of interest for similar securities when the bonds are sold.</p>
0857	<p>Underwriters Discount/Costs of Issuance - Refunding Bonds</p> <p>Bond sale expenses associated with the issuance of refunding bonds, specifically, the underwriters discount and cost of issuance expenses.</p>
0858	<p>Original Issue Premium - Refunding Bonds</p> <p>Premium associated with the issuance of refunding bonds. Refunding bonds are sold at a premium when the stated interest rate on the bonds is more than the market rate of interest for similar securities when the bonds are sold.</p>
0859	<p>Refunding Bonds Issued</p> <p>Amount of the total par or face value of refunding bonds.</p>
0860	<p>Bonds Issued</p> <p>Amount of the total par or face value of all tax-exempt bonds, except refunding bonds.</p>
0862	<p>Original Issue Discount</p> <p>Discount associated with the issuance of all bonds and COPs, except refunding bonds and COPs. Bonds and COPs are sold at a discount when the stated interest rate is less than the market rate of interest for similar securities when the debt is sold.</p>

Code	Title
0863	Original Issue Premium Premium associated with the issuance of all bonds and COPs except refunding bonds and COPs. Bonds and COPs are sold at a premium when the stated interest rate is more than the market rate of interest for similar securities when the debt is sold.
0864	Taxable Bonds Issued Amount of the total par or face value of taxable bonds issued.
0865	Note Proceeds Amount of the total par or face value of notes issued.
0866	Loan Principal Repayment Amounts received to repay the principal amount of loans issued by a state agency.
0871	Special Items Significant items, subject to management's control, that are either 1) unusual in nature or 2) infrequent in occurrence. (OFM only)
0872	Extraordinary Items Extraordinary items are both 1) unusual in nature and 2) infrequent in occurrence. (OFM only)
	0900 - Non-Revenue Activities* Amounts related to various suspense codes that must be adjusted to zero at year-end.
0901	Interagency Reimbursements Amounts received from another agency to reimburse for expenditures that cannot immediately be allocated to the proper expenditure coding.
0902	Recoveries of Current Expenditure Authority Expenditures Amounts received from a non-state entity to reimburse for expenditures that cannot immediately be allocated to the proper expenditure coding.

Code	Title
0920	<p>Items Placed in Suspense</p> <p>Amounts received by an agency that are identifiable by account, but cannot be immediately allocated to the proper revenue source coding.</p>
0921	<p>Rental Excise Tax Suspense</p> <p>Rental taxes received by an agency pending remittance to the Department of Revenue.</p>
0925	<p>Undistributed Receipts</p> <p>Amounts received for which the correct coding is pending determination.</p>
0940	<p>Deposit Adjustments and Returned Checks</p> <p>Amounts due to an agency related to deposit adjustments or NSF checks.</p>

* At fiscal year end, amounts in 0900 - Non-Revenue Activities source codes are to be reclassified to the appropriate asset, liability, revenue, or expenditure/expense coding.



Chapter 80 - Accounting Policies

80.10 About Accounting Policies, Roles and Responsibilities

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80.10.30	Applicability	May 1, 1999
80.10.40	Role of the Office of Financial Management	July 1, 2012
80.10.50	Role of the State Treasurer	July 1, 2008
80.10.60	Role of the State Auditor	May 1, 1999
80.10.70	Role of the Joint Legislative Audit and Review Committee	May 1, 1999
80.10.80	Role of the Legislative Evaluation and Accountability Program Committee	May 1, 1999
80.10.90	Role of administering agencies	July 1, 2008

80.20 Generally Accepted Accounting Principles

80.20.10	This state adopts Generally Accepted Accounting Principles (GAAP)	July 1, 2001
80.20.20	What constitutes GAAP?	July 1, 2015
80.20.30	Governmental GAAP requires fund accounting	July 1, 2001
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80.20.70	GAAP budgetary requirements	July 1, 2001
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80.30 State Accounting and Reporting Policies

80.30.05	State accounting and reporting principles must conform with Generally Accepted Accounting Principles (GAAP)	July 1, 2012
80.30.10	What is our fund/account structure?	July 1, 2001
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80.30.25	General budgetary policies	July 1, 2004
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80.30.30	Pooled cash and investment policies	July 1, 2015
80.30.35	Receivables policy	June 1, 2005
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80.30.50	Short-term liabilities policy	June 1, 2004
80.30.55	Compensated absences policy	July 1, 2009
80.30.57	Termination benefits policy	July 1, 2006
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80.30.62	Commitments and contingencies	June 1, 2015
80.30.65	Fund equity policy	June 1, 2015
80.30.67	Revenues and expenses policy	July 1, 2011
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80.30.80	How to establish accounts	July 1, 2003
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80.30.84	Required accounting steps	July 1, 2008
80.30.86	Using standard or other accounting forms	June 1, 2014
80.30.88	Requirements for agencies implementing, maintaining or modifying accounting or reporting systems	July 1, 2012
80.30.90	Budgetary data must be maintained	July 1, 2009
80.30.92	Agency fiscal activities must be organized to provide effective internal control	July 1, 2004



80.20

Generally Accepted Accounting Principles

80.20.10

July 1, 2001

This state adopts Generally Accepted Accounting Principles (GAAP)

Generally accepted accounting principles (GAAP) are uniform minimum standards of and guidelines to financial accounting and reporting. GAAP establishes appropriate measurement and classification criteria for financial reporting. Adherence to GAAP provides a reasonable degree of comparability among the financial reports of state and local governmental units. In accordance with [RCW 43.88.037](#), the Office of Financial Management adopts GAAP as applicable to state governments.

80.20.20

July 1, 2015

What constitutes GAAP?

The hierarchy of GAAP governs what constitutes GAAP for state governments, including government-owned colleges and universities and health care providers. It details the priority sequence of pronouncements that the state should look to for accounting and reporting guidance. The Governmental Accounting Standards Board (GASB) established the following hierarchy of authoritative GAAP for state and local governments:

1. GASB Statements (Category A).
2. GASB Technical Bulletins; GASB Implementation Guides; and literature of the American Institute of Certified Public Accountants (AICPA) cleared by the GASB (Category B).

If the accounting treatment for a transaction or other event is not specified by a pronouncement in Category A, a governmental entity should consider whether the accounting treatment is specified by a source in Category B.

If the accounting treatment for a transaction or other event is not specified in either Category A or B, a government generally should first consider accounting principles for similar transactions covered in the above categories and then may consider other nonauthoritative accounting literature that does not conflict or contradict authoritative GAAP.

Nonauthoritative accounting literature include:

- GASB Concept Statements;
- Pronouncements and literature of the Financial Accounting Standards Board, Federal Accounting Standards Advisory Board, International Public Sector Accounting Standards Board, International Accounting Standards Board and AICPA literature not cleared by the GASB;
- Practices that are widely recognized and prevalent in state and local government;
- Literature of other professional associations or regulatory agencies; and
- Accounting textbooks, handbooks and articles.

80.20.30

July 1, 2001

Governmental GAAP requires fund accounting

Among the basic principles of governmental GAAP is fund accounting. Because of the diverse nature of governmental operations and the numerous legal and fiscal constraints under which those operations must be conducted, it is impossible to record all governmental financial transactions and balances in a single accounting entity. Therefore, unlike a private business which is accounted for as a single entity, a governmental unit is accounted for through separate funds, each of which is a fiscal and accounting entity with a self-balancing set of accounts.

80.20.35

July 1, 2010

Fund categories used in governmental accounting

Funds are categorized by type to indicate both the sources of the fund's financial resources and the nature of activities financed. There are three broad categories of funds used in governmental accounting.

80.20.35.a

Governmental funds are used to account for most typical governmental functions. The acquisition, use, and balances of the state's expendable financial resources and the related current liabilities (except those accounted for in proprietary funds), are accounted for through governmental funds. There are five types of governmental funds:

- General Fund - used to account for all financial resources of the state not required to be accounted for in some other fund. Includes both the Basic Account and Administrative Accounts.

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- Special Revenue Funds - used to account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments or for major capital projects) that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.
- Debt Service Funds - used to account for the accumulation of resources that are restricted, committed, or assigned for, and the payment of, general long-term debt principal and interest.
- Capital Projects Funds - used to account for financial resources that are restricted, committed, or assigned to expenditures for the acquisition and construction of major capital facilities (other than those financed by proprietary funds or in trust funds for individuals, private organizations, or other governments).
- Permanent Funds - used to account for resources that are restricted to the extent that only earnings, and not principal, may be used for the benefit of the state or its citizenry.

80.20.35.b

Proprietary funds are used to account for a government's ongoing organizations and activities that are similar to businesses found in the private sector. These funds are considered self-supporting in that the services rendered by them are generally financed through user charges or on a cost reimbursement basis. There are two types of proprietary funds:

- Enterprise Funds - used to account for any activity for which a fee is charged to external users for goods or services. Activities are required to be reported as enterprise funds, in the context of the activity's *principal revenue sources*, if any one of the following criteria is met:
 - a) The activity is financed with debt that is secured solely by pledge of the net revenues from fees and charges of the activity,
 - b) Laws or regulations require that the activity's costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges, rather than with taxes or similar revenues, or
 - c) The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).
- Internal Service Funds - used to account for the provision of goods or services by one department or agency to other departments or

agencies of the state, or to other governmental units, on a cost-reimbursement basis. Internal service funds should only be used if the state is the predominant participant in the activity.

80.20.35.c

Fiduciary funds are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units. There are four types of fiduciary funds:

- Pension (and other employee benefit) Trust Funds - used to report resources that are required to be held in trust by the state for the members and beneficiaries of defined benefit pension plans, defined contribution pension plans, and other employee benefit plans.
- Investment Trust Funds - used to report the external portion of the Local Government Investment Pool, which is reported by the state as the sponsoring government.
- Private-Purpose Trust Funds - used to report trust arrangements, other than pension and investment trusts, under which principal and income benefit individuals, private organizations, or other governments. The resources held under these arrangements are not available to support the government's own programs.
- Agency Funds - used to account for resources held by the state in a purely custodial capacity for other governments, private organizations or individuals.

80.20.40

July 1, 2001

Financial reporting requirements

80.20.40.a

Interim reports. In order to facilitate management control, legislative oversight or other purposes, appropriate interim financial statements and reports of financial position, operating results and other pertinent information should be prepared.

80.20.40.b

Comprehensive annual financial report. A comprehensive annual financial report (CAFR) should be prepared covering all activities of the primary government and providing an overview of its discretely presented component units. It should contain the following sections:

1. **Introductory section.** The introductory section includes the table of contents and letter of transmittal.
2. **Financial section.** The financial section includes:
 - The independent auditor's report;
 - Management's discussion and analysis (MD&A). Refer to Subsection 80.20.80;

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- Basic financial statements:
 - Government-wide financial statements. Refer to Subsection 80.20.82;
 - Fund financial statements. Refer to Subsection 80.20.85; and
 - Notes to the financial statements.
 - Required supplementary information (RSI), other than MD&A; and
 - Combining and individual fund statements and schedules.
3. **Statistical section.** The statistical section includes additional financial, economic, and demographic information.

80.20.45

July 1, 2012

What is the financial reporting entity?

The financial reporting entity of the state consists of:

1. **Primary government.** The primary government consists of all funds, agencies, departments, and organizations that make up the legal entity of the state.
2. **Organizations for which the primary government is financially accountable.** Financial accountability exists if a primary government appoints a voting majority of the organization's governing body and is either (1) able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government is also financially accountable if an organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board. An organization is fiscally dependent if it is unable to determine its budget without another government having the substantive authority to approve or modify that budget, levy taxes or set rates or charges without substantive approval by another government, or issue bonded debt without substantive approval by another government. An organization has a financial benefit or burden relationship with the primary government if, for example, any one of these conditions exists: (1) The primary government is legally entitled to or can otherwise access the organization's resources; (2) The primary government is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide financial support to, the organization; (3) The primary government is obligated in some manner for the debt of the organization.

3. **Other organizations.** Other organizations (including component units, joint ventures, jointly governed organizations, and other stand-alone governments) that do not meet the financial accountability criteria may be included in the reporting entity if the nature and significance of their relationship with the primary government is such that exclusion would cause the reporting entity's financial statements to be misleading.

80.20.50

June 1, 2013

Measurement focus and basis of accounting

80.20.50.a

Measurement focus is concerned with *what* financial transactions and events will be recognized in the accounting records and reported in the financial statements. Measurement focus is concerned with the inflow and outflow of resources - what is being measured. While there are a number of measurement focuses, the following two are fundamental to current governmental accounting principles:

1. **Flow of economic resources** focus considers all of the assets available to the governmental unit for the purpose of providing goods and services. Under this focus, all assets and liabilities, both current and long-term, are recorded within the fund and depreciation is recorded as a charge to operations.
2. **Flow of current financial resources** focus measures the extent to which financial resources obtained during a period are sufficient to cover claims incurred during that period. The emphasis of this focus is on cash and assets that will become cash during or shortly after the current period. Long-term capital assets and long-term obligations are not recorded within a fund under this measurement focus.

80.20.50.b

Basis of accounting refers to *when* transactions and events will be recognized in the accounting records and presented in the financial statements. Governmental accounting transactions and events are recognized on either the accrual basis or the modified accrual basis.

1. **Accrual basis** of accounting records revenues in the period in which they are earned and become measurable; expenses are recorded in the period incurred, if measurable.
2. **Modified accrual basis** of accounting recognizes revenues in the period in which they become available and measurable. Revenues are considered available when they will be collected either during the current period or soon enough after the end of the period to pay current year liabilities. Revenues are considered measurable when they are reasonably estimable. Expenditures are generally recognized when the fund liability is incurred, if measurable.

80.20.50.c

Under GAAP, the measurement focus and basis of accounting applied varies with fund type category.



Chapter 85 - Accounting Procedures

85.10 Budgetary Accounting Procedures

85.10.10	These procedures apply to budgeted accounts	June 1, 2004
85.10.20	Budgetary accounting requirements	July 1, 2009

85.15 Budgetary Accounting - Illustrative Entries

85.15.05	These entries are for illustrative purposes	July 1, 2008
85.15.10	Establish expenditure authority for budgeted accounts	July 1, 2008
85.15.15	Allotments for budgeted accounts	July 1, 2008
85.15.16	FTEs for budgeted accounts	July 1, 2008
85.15.17	Decrease FTEs for budgeted accounts	July 1, 2008
85.15.20	Estimated revenues for budgeted accounts	May 1, 1999
85.15.25	Decrease estimated revenues for budgeted accounts	May 1, 1999
85.15.30	Transfer unobligated allotments to reserve for budgeted accounts	May 1, 1999
85.15.35	Re-allotment of amounts placed in reserve for budgeted accounts	May 1, 1999
85.15.40	Revert unobligated allotments to unallotted status for budgeted accounts	May 1, 1999
85.15.45	Transfer unallotted legislative appropriations to reserve for appropriated accounts	May 1, 1999
85.15.50	Transfer legislative appropriations placed in reserve to unallotted status for appropriated accounts	May 1, 1999
85.15.55	Abolish or decrease legislative appropriations for appropriated accounts	May 1, 1999
85.15.60	Close of accounting period for budgeted accounts	May 1, 1999

85
Accounting Procedures

85.20 Revenue and Cash Receipts

85.20.10	Collection and deposit of receipts	July 1, 2009
85.20.20	Prudent collection processes	July 1, 2001
85.20.30	Non-revenue receipts	July 1, 2003
85.20.40	Proceeds from sale of property	Jan. 1, 2012
85.20.50	Undistributed receipts	May 1, 1999
85.20.60	Receipts placed in suspense	July 1, 2009
85.20.70	Refunds of revenue	May 1, 1999
85.20.80	Subsidiary records	May 1, 1999
85.20.90	Deposit interest distribution by OST	June 1, 2005

85.22 Deposit Adjustments and Returned Payments

85.22.10	About these procedures	May 1, 1999
85.22.20	Documentation for deposit adjustments	July 1, 2008
85.22.30	Deposit adjustments - treasury and trust accounts	July 1, 2009
85.22.40	Deposit adjustments - local accounts	July 1, 2009
85.22.50	Returns and reversals of AFRS ACH payments	July 1, 2012

85.24 Revenue and Cash Receipts - Illustrative Entries

85.24.10	These entries are for illustrative purposes	May 1, 1999
85.24.20	Estimated revenue	May 1, 1999
85.24.30	Deposit of cash revenues	May 1, 1999
85.24.40	Cash over or short	May 1, 1999
85.24.50	Recording adjustment for non-sufficient funds (NSF) check	July 1, 2008
85.24.60	Subsequent collections of non-sufficient funds (NSF) check	July 1, 2009
85.24.65	Recording receipt of returned AFRS ACH payment	July 1, 2009
85.24.70	Undistributed receipts - account and/or revenue source not identified	May 1, 1999
85.24.80	Receipts placed in suspense	July 1, 2009

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Accounting Procedures

85.30 Encumbrances

85.30.10 Encumbrance accounting July 1, 2013

85.32 Goods and Services Expenditures

85.32.10 Agency responsibilities July 1, 2008

85.32.15 Special definitions Jan. 1, 2012

85.32.20 Expenditure authorization Jan. 1, 2012

85.32.25 Priority of expenditures June 7, 2012

85.32.30 Payment processing documents July 1, 2013

85.32.40 Payment processing June 1, 2014

85.32.50 Timing of payment June 7, 2012

85.32.60 Rapid invoice processing June 1, 2002

85.32.70 Purchase card Jan. 1, 2013

85.32.80 Waste recycling procedures Jan. 1, 2012

85.34 Payroll and Other Related Activities

85.34.10 Payroll July 1, 2011

85.34.20 Shared leave July 1, 2011

85.34.30 Amounts due deceased employees May 1, 1999

85.34.40 Salary overpayment recoveries June 1, 2004

85.36 Disbursement Processing

85.36.10 Agency disbursement processes July 1, 2000

85.36.20 Disbursement mechanisms July 1, 2013

85.36.30 Treasury account requirements Jan. 1, 2012

85.36.40 Local account requirements July 1, 2010

85.36.50 Recording July 1, 2010

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85.38 Other Warrant Procedures

85.38.10	Agency-initiated warrant cancellations	July 1, 2013
85.38.15	Non-deliverable warrant	July 1, 2012
85.38.20	Lost or destroyed warrants	July 1, 2015
85.38.30	Redeemed warrants reported as lost or destroyed	July 1, 2013
85.38.40	Statutorily canceled warrants	June 1, 2014
85.38.50	Liability for canceled warrants/checks	May 1, 1999
85.38.60	"X" warrants	Jan. 1, 2012
85.38.70	"X" and blank state warrant stock control procedures	Jan. 1, 2012
85.38.80	Warrant voiding and destruction procedures	Jan. 1, 2012
85.38.90	Local check control procedures	May 1, 1999

85.40 Belated and Sundry Claims

85.40.10	Belated claims	July 1, 2010
85.40.20	Sundry claims	Jan. 1, 2012

85.42 Expenditures, Expenses, and Cash Disbursements - Illustrative Entries

85.42.10	These entries are for illustrative purposes	May 1, 1999
85.42.20	Encumbrances	June 1, 2011
85.42.30	Expenditure/expense disbursements	May 1, 1999
85.42.40	Recording payroll	July 1, 2011
85.42.50	Recording shared leave	May 1, 1999
85.42.60	Amounts due deceased employees	May 1, 1999
85.42.70	Salary overpayment recoveries	May 1, 1999
85.42.80	Cancellations of non-deliverable, SOL, and lost or destroyed warrants	July 1, 2012
85.42.85	Cancellation of warrants issued in error	July 1, 2012
85.42.90	Reissuance of canceled warrants	July 1, 2012
85.42.95	Forged endorsement	May 1, 1999

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Accounting Procedures

85.50 Cash

85.50.10	Deposit of treasury or treasury trust receipts	July 1, 2011
85.50.20	Deposit of local receipts	July 1, 2008
85.50.30	Undeposited receipts	May 1, 1999
85.50.40	Reconciliation of cash receipts and deposits	July 1, 2011
85.50.50	Petty cash - general information	July 1, 2011
85.50.60	Accounting for petty cash in treasury accounts	June 1, 2015
85.50.70	Accounting for petty cash in local accounts (including treasury trust accounts)	June 1, 2015

85.52 Investments

85.52.10	About investments	July 1, 2003
85.52.20	Short-term investments	June 1, 2003
85.52.30	Non-current investments	July 1, 2015
85.52.40	Investment pools	July 1, 2010
85.52.50	Permanent funds	July 1, 2013
85.52.60	Deferred compensation plans (IRC Section 457)	July 1, 2001
85.52.70	Securities lending	May 1, 1999
85.52.80	Reverse purchase agreements	May 1, 1999
85.52.90	Subsidiary ledgers are required for certain investments	May 1, 1999

85.54 Receivables

85.54.10	About receivables	July 1, 2012
85.54.15	Taxes receivables	July 1, 2009
85.54.20	Due from federal government	June 1, 2013
85.54.25	Due from other governments	June 1, 2013
85.54.30	Due from other accounts	July 1, 2009
85.54.35	Due from other agencies	July 1, 2009
85.54.40	Notes and loans receivable	June 1, 2011

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85.54.42	Private donation pledges	July 1, 2004
85.54.44	Travel advances receivable	July 1, 2010
85.54.45	Other receivables	July 1, 2004
85.54.50	Receivable collection procedures	June 1, 2014
85.54.52	Collecting NSF checks	Jan. 1, 2012
85.54.55	Uncollectible receivables	July 1, 2008
85.54.60	Documentation	May 1, 1999
85.54.65	Subsidiary ledgers	July 1, 2012

85.56 Inventories

85.56.10	Inventory management and control procedures are in Chapter 35	May 1, 1999
85.56.20	Consumable inventories	June 1, 2014
85.56.30	Merchandise inventories in proprietary fund type accounts	May 1, 1999
85.56.40	Donations of consumable inventories	Jan. 1, 2014

85.58 Prepaid Expenses

85.58.10	Prepaid expenses	July 1, 2008
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85.60 Capital Assets

85.60.10	About capital assets	July 1, 2009
85.60.20	Asset valuation	July 1, 2001
85.60.30	Acquisition of capital assets	July 1, 2015
85.60.40	Depreciation/amortization of capital assets	June 1, 2013
85.60.45	Impairment of capital assets and related insurance recoveries	July 1, 2009
85.60.50	Disposal of capital assets	Jan. 1, 2014
85.60.60	Reconciliation of capital assets	July 1, 2012
85.60.70	Capital assets acquired through capital lease	July 1, 2008

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85.60.80	Capital assets acquired through Certificates of Participation (COP)	July 1, 2012
85.60.90	Accounting for the construction of capital assets	July 1, 2008
85.60.95	Accounting for the transfer of vehicles to the State Motor Pool	Jan. 1, 2012
85.60.97	Accounting for Interagency/Interfund Capital Asset Transfers	Jan. 1, 2014

85.65 Assets - Illustrative Entries

85.65.10	These entries are for illustrative purposes	May 1, 1999
85.65.12	Deposit of cash revenues	May 1, 1999
85.65.14	Petty cash - treasury and treasury trust accounts	June 1, 2015
85.65.16	Petty cash - local accounts	June 1, 2015
85.65.18	Accounting for the acquisition of non-current investments	Jan. 1, 2014
85.65.20	Accounting for earnings and costs associated with non-current investments	July 1, 2003
85.65.22	Accounting for fair value adjustment to non-current investments	July 1, 2013
85.65.24	Accounting for the sale of non-current investments	July 1, 2013
85.65.28	Accounting for deferred compensation (IRC Section 457)	June 1, 2011
85.65.30	Taxes receivable	May 1, 1999
85.65.32	Receivables	July 1, 2001
85.65.33	Travel advances receivable	July 1, 2010
85.65.34	Due from federal government	May 1, 1999
85.65.36	Long-term loans	June 1, 2011
85.65.38	Consumable inventories - periodic inventory method	June 1, 2011
85.65.40	Consumable inventories - perpetual inventory method	May 1, 1999
85.65.42	Merchandise inventories in proprietary fund type accounts - periodic inventory method	May 1, 1999
85.65.44	Merchandise inventories in proprietary fund type accounts - perpetual inventory method	May 1, 1999
85.65.46	Donations of consumable inventories	Jan. 1, 2014
85.65.50	Prepaid expenses	May 1, 1999
85.65.52	Acquisition of capital assets	July 1, 2015

85
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85.65.54	Assets that do not meet the state's capitalization policy	July 1, 2009
85.65.56	Depreciation/amortization	July 1, 2009
85.65.58	Disposal of capital assets	July 1, 2012
85.65.60	Trade-in of capital assets	July 1, 2008
85.65.62	Capital assets acquired through capital lease	July 1, 2006
85.65.64	Accounting for the construction of capital assets	July 1, 2009
85.65.66	Interagency/Interfund Capital Asset Transfers	Jan. 1, 2014

85.70 Short-Term Liabilities

85.70.10	About short-term liabilities	May 1, 1999
85.70.20	Establishing short-term liabilities	July 1, 2009
85.70.30	Accounts payable	May 1, 1999
85.70.40	Unavailable revenues	June 1, 2015
85.70.45	Unearned revenues	June 1, 2015
85.70.50	Short-term portion of long-term obligations	June 1, 2004

85.72 Long-Term Obligations

85.72.10	About long-term obligations	June 1, 2013
85.72.15	State Finance Committee approval	July 1, 2008
85.72.20	Bonds payable	June 1, 2013
85.72.30	Lease-purchase agreements payable	July 1, 2014
85.72.40	Certificates of Participation (COP)	June 1, 2013
85.72.50	Vacation leave payable	July 1, 2009
85.72.60	Sick leave payable	June 1, 2004
85.72.65	Compensatory time payable	July 1, 2009
85.72.70	Termination benefits	July 1, 2006

85
Accounting Procedures

85.74 Special Liabilities

85.74.10	Vendor payment advance	May 1, 1999
85.74.20	Public works contracts - retention of payments	July 1, 2012
85.74.30	Unclaimed property	July 1, 2008
85.74.40	Claims and judgments	Oct. 1, 2011
85.74.50	Pollution remediation obligations	July 1, 2009
85.74.55	Other post employment benefit (OPEB) obligations	July 1, 2008

85.80 Fund Equity

85.80.10	Fund equity	June 1, 2013
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85.85 Liabilities and Equity - Illustrative Entries

85.85.10	General	July 1, 2003
85.85.15	Establishment of short-term liabilities	May 1, 1999
85.85.20	Payment of short-term liabilities	May 1, 1999
85.85.24	Unavailable revenues	June 1, 2013
85.85.25	Unearned revenues	June 1, 2015
85.85.30	Fund bond debt issuance and servicing	June 1, 2013
85.85.35	General obligation bond debt issuance and servicing	Jan. 1, 2011
85.85.40	Lease-purchase agreements	Mar. 17, 2010
85.85.45	Equipment Certificates of Participation (COP)	June 1, 2013
85.85.50	Real Estate Certificates of Participation (COP)	June 1, 2013
85.85.52	Real Estate Certificates of Participation (COP) refunding	June 1, 2013
85.85.55	Vendor payment advances	July 1, 2003
85.85.60	Retention of payments	July 1, 2012
85.85.65	Claims and judgments	July 1, 2001

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Accounting Procedures

85.90 Interfund/Interagency Activities

85.90.10	Interfund/interagency activities	July 1, 2008
85.90.20	Interfund loans	July 1, 2001
85.90.30	Interfund/interagency services provided and used	Jan. 1, 2012
85.90.40	Payment procedures for selected central services agency charges	July 1, 2015
85.90.50	Transfers	July 1, 2008
85.90.60	Reimbursements (Objects S & T)	July 1, 2009
85.90.70	Agency vendor payment revolving account charges	July 1, 2001

85.95 Interfund/Interagency Activities - Illustrative Entries

85.95.10	These entries are for illustrative purposes	July 1, 2001
85.95.20	Transfers of equity	July 1, 2003
85.95.30	Operating transfers	July 1, 2003
85.95.35	Special budgeted allocation transfers	July 1, 2008
85.95.40	Interfund/interagency services provided and used	July 1, 2008
85.95.50	Intra-agency reimbursements (Object T)	July 1, 2008
85.95.60	Interagency reimbursements (Object S)	July 1, 2008
85.95.70	Agency vendor payment revolving account	July 1, 2001



85.38 Other Warrant Procedures

85.38.10

July 1, 2013

Agency-initiated warrant cancellations

85.38.10.a

When an agency becomes aware of the need to cancel a warrant and it is prior to the warrant reaching Statute of Limitations (SOL) status (180 days), the agency is to initiate a warrant cancellation. Warrants issued in error should be canceled by the agency as soon as the error is discovered. For lost warrants, destroyed warrants and non-deliverable warrants, agencies are to follow specific cancellation instructions in this chapter.

If an agency does not initiate a cancellation prior to the warrant reaching SOL status, follow the SOL instructions in Subsection 85.38.40.

85.38.10.b

Agency-initiated cancellations may be done either manually or using an automated process.

- A manual cancellation entails the agency preparing a Journal Voucher (A7) with the appropriate cancellation transactions and entering the transactions in the Agency Financial Reporting System (AFRS).
- Alternatively, an agency may use the AFRS automated cancellation process to initiate cancellations. AFRS will generate the cancellation transactions for agency review, and it will generate a report that serves as the Journal Voucher. For procedures, refer to the AFRS Payment Cancellations & Returns documentation available online at: http://www.des.wa.gov/SiteCollectionDocuments/ITSolutions/Payment_Cancellation_January_2013.pdf.

Regardless of the process used, for non-SOL warrant cancellations the agency must send the original Journal Voucher (or AFRS-generated report) along with appropriate supporting documentation (either the warrant or the “Affidavit of Lost or Destroyed Warrant”) to the Office of State Treasurer to complete the cancellation process.

85.38.10.c

When canceling a warrant, the agency is to debit GL Code 7130 “Warrant Cancellations In-Process” and credit the appropriate GL Code, depending on the reason for the cancellation.

For **warrants that are non-deliverable**, statutorily canceled, lost or destroyed, credit GL Code 5194 “Liability for Canceled Warrants/Checks - Short-Term.” Refer to Subsection 85.42.80 for illustrative entries.

For **warrants that were issued in error**, credit the GL Code debited when the payment was issued. For example, if the warrant was an expenditure payment, credit GL Code 6510 “Cash Expenditures/Expenses.” Refer to Subsection 85.42.85 for illustrative entries.

85.38.15

July 1, 2012

Non-deliverable warrant

A warrant in the custody of an agency is considered non-deliverable only after a search did not locate the payee.

A warrant deemed to be non-deliverable is to be canceled by an agency-initiated cancellation. Refer to Subsection 85.38.10.

Agencies are to maintain a record of all transactions concerning non-deliverable warrants.

85.38.20

July 1, 2015

Lost or destroyed warrants

When a warrant is reported as lost or destroyed, an agency is to contact the Office of the State Treasurer (OST) and request information on the status of the warrant. Then the agency is to follow the procedures described in this subsection under the appropriate warrant status.

85.38.20.a **Lost or Destroyed Warrants Statutorily Canceled** - If the warrant has been statutorily canceled per RCW 43.08.062, the procedures listed in Subsection 85.38.40 are to be followed.

85.38.20.b **Lost or Destroyed Warrants (Redeemed)** - If the warrant has been redeemed, the procedures listed in Subsection 85.38.30 are to be followed.

85.38.20.c **Lost or Destroyed Warrants (Unredeemed)** - An agency must first determine whether the warrant was lost or destroyed before or after delivery to the payee.

Note: Delivery to the U.S. Postal Service constitutes delivery to the payee.

Accounting Procedures

1. If an unredeemed warrant was lost or destroyed prior to delivery to the payee, the issuing agency is to complete the affidavit section of the “Affidavit of Lost or Destroyed Warrants.” The form need not be notarized. Refer to form included in this subsection.

If the unredeemed warrant was lost or destroyed after delivery to the payee, the payee is to complete the “Affidavit of Lost or Destroyed Warrants” per RCW 43.08.066. The “Affidavit of Lost or Destroyed Warrants” must be notarized and returned to the issuing agency before a duplicate warrant is reissued.

2. For an unredeemed lost or destroyed warrant that is canceled and reissued, an agency is to follow the procedures listed below:
 - An agency prepares a separate Journal Voucher (A7) for lost or destroyed warrants that debits GL Code 7130 “Warrant Cancellations In-Process” and credits GL Code 5194 “Liability for Canceled Warrants/Checks.” Refer to Subsection 85.42. 80 for an illustrative entry. The Journal Voucher is to state that the warrant was lost or destroyed.
 - AFRS agencies are to enter the Journal Voucher through the normal AFRS batch process.
 - Then the agency is to send a **copy** of the “Affidavit of Lost or Destroyed Warrants” and the **original** Journal Voucher to OST for processing. OST is to debit GL Code 4310 “Current Treasury Cash Activity (OST Only)” and credit GL Code 7130 “Warrant Cancellations In-Process.”
 - When the warrant is reissued, the agency is to debit GL Code 5194 “Liability for Canceled Warrants/Checks.” Refer to Subsection 85.42.90 for an illustrative entry.

85.38.20.d

If the original warrant is returned unredeemed after reissue, an agency is to immediately void the original warrant. Procedures listed in Subsection 85.38.70.e are to be followed for all voided warrants.

Affidavit of Lost or Destroyed Warrant

STATE OF WASHINGTON
COUNTY OF _____

FUND _____
WARRANT NO. _____

I, _____, having been duly sworn, depose and say that I am the proper owner, payee, or legal representative of such owner or payee of the State of Washington's Warrant No. _____ dated ____/____/____, in the amount of _____ dollars and that said warrant has been lost, destroyed, or not delivered to me, and to the best of my knowledge has not been paid. If the warrant is subsequently found I will return the warrant. Further, I agree that should the original warrant be redeemed subsequent to the redemption of the replacement warrant that I will promptly (within 5 days of notification) reimburse the state the amount of this warrant.

Payee's Signature

Payee's Mailing Address

Payee's Printed Name

City State Zip

Payee's Street Address

Payee's Phone Number

City State Zip

Title of person signing affidavit (for vendors only)

Witness if signed by "X"

Signature

Signature

Printed Name

Printed Name

Street Address

Street Address

City State Zip

City State Zip

Subscribed and sworn before me this _____ day of _____, 20_____.

Notary Public in and for the State of Washington

Residing at

My appointment expires: _____, 20_____.

85
Accounting Procedures

85.90.40

CENTRAL SERVICE AGENCY			PAYING AGENCY	
Agency No. and Name	Account	Revenue Source Code	Object Code	Billing/Payment Schedule
(105) Office of Financial Management				
Personnel Services – State agencies other than higher education	415	0420	EN	July, October, January and April (Quarterly billings in advance based on classified salaries.
Labor Relations	436	0420	EN	July, October, January and April (Quarterly billings in advance) based on .1% of salaries of employees covered by a bargaining unit.
TLA Debt Payment	466	0499	EL	Billed quarterly based on budgeted FTEs.
Core Financials System Replacement	466	0420	EL	Billed quarterly based on budgeted FTEs.
Personnel Services - Higher Education	455	0420	EN	July, October, January and April (Quarterly billings in advance) based on classified salaries.
(110) Office of Administrative Hearings				
	484	0420	EV	Monthly actuals for billable staff time are billed by the end of the following month.
(147) OMWBE				
	453	n/a	n/a	Covered by vendor-paid contract management fee assessed on all contracts managed within DES Contracts and Legal Division.
(163) Consolidated Technology Services				
Computer Services	458	0420	EL	Monthly actuals billed after month end.
State Data Center Allocation	458	0499	EL	Billed quarterly based on budgeted IT expenses.
Telecommunications Services	458	0420	EB	Monthly actuals billed after month end.
HRMS Production Support	472	0420	EL	Annual invoice.
Enterprise Systems Fee	472	0420	EL	Billed monthly based on budgeted FTEs.
Access Washington	461	0420	EL	Billed monthly based on budgeted FTEs.
Geospatial Portal	461	0420	EL	Weighted Factor 4-part index (portal downloads, number of GIS staff, agency FTEs, annual ESRI maintenance costs).
OCIO	458	0420	EL	Billed monthly based on budgeted FTEs in IT job classifications.
(179) Dept. of Enterprise Services				
Parking Services	045	0402	EK	Prepaid, and billed monthly, quarterly and annually.
Engineering and Architectural Services	057	n/a	JK	Varies by agency.
Capital Campus Maintenance and Operations	422	0420	EK	Billed monthly following services performed.

CENTRAL SERVICE AGENCY			PAYING AGENCY	
Agency No. and Name	Account	Revenue Source Code	Object Code	Billing/Payment Schedule
Capital Campus Utilities and Fixed Priced Contracts	422	0420	EK	Billed monthly following services performed.
Consolidated Mail Services	422	0420	EK	Outgoing mail monthly actuals billed after month end; Incoming/Campus mail billed according to agencies' agreements.
Facilities & Services (Seat of Government)	422	0420	EK	Billed monthly based on budgeted FTEs located in Thurston County.
Facilities Engineering Services	422	0420	EK	Invoiced upon completion of service.
Federal and State Surplus	422	0420	JA/JC	Invoiced upon purchase.
Motor Pool	422	0402	GN	Monthly actuals billed after month end.
Personnel Services - State agencies other than higher education	422	0420	EN	Billed monthly based on budgeted FTEs. Separate training fees continue to apply.
Printing Services	422	0450	EF	Billed following services performed.
Production Services	422	0420	EL	Monthly actuals billed after month end.
Property Management	422	0402	ED	Rent billed monthly at month end.
Purchasing Administration Fee	422	n/a	n/a	Covered by vendor-paid contract management fee assessed on all contracts managed within DES Contracts and Legal Division.
Small Agency Financial Services	422	0420	ER	Billed monthly based on budgeted formula.
Small Agency Human Resource Services	422	0420	ER	Billed monthly based on budgeted FTEs.
Risk Management Administration	546	0420	EP	Administration costs billed monthly based on formula. Commercial insurance costs billed as purchased.
Self-Insurance Liability Premiums	547	0496	EP	Billed annually at the beginning of the fiscal year.