



75.30 Fund / Account Codes

75.30.10

July 1, 2010

GAAP fund types

Effective July 1, 2010, Statement 54 of the Governmental Accounting Standards Board *Fund Balance Reporting and Governmental Fund Type Definitions* revises governmental fund type definitions. As a result, certain rollup funds may be eliminated and others created. Additionally, the rollup fund codes for certain accounts may change. This subsection will be modified to reflect the provisions of Statement 54 upon completion of the close of Fiscal Year 2010.

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

75.30.20
July 1, 2010

Cash and budget type codes

CODE	CASH TYPE
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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
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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
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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
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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
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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
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These accounts are used to facilitate transfers from agency operating accounts into special budgeted allocation accounts, such as Accounts 406 or 427. 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, 290, and 419.

Uniform Chart of Accounts

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, 149, 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, 14F, 15B, 17B, 411, 419, 420, 422, 434, 470, 496, 501, 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>

75.30.30
July 1, 2002

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

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

Uniform Chart of Accounts

75.30.40

July 1, 2010

Roll-up funds and subsidiary accounts – fund statement codes

Fund Type Title / Roll-Up Fund Title	Roll-Up Fund	Fund Statement Code	Materiality Level * 06-30-09
1. <u>GOVERNMENTAL FUNDS</u>			
General Fund	AA	1A	\$1,000,000
Special Revenue Funds			
Motor Vehicle Fund	BA	1Z	1,000,000
Multimodal Transportation Fund	BB	1Z	1,000,000
School Construction Fund	BC	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	1,000,000
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			
Liquor Fund	FA	2Z	1,000,000
Workers' Compensation Fund	FB	2A	1,000,000
Convention and Trade Fund	FC	2Z	1,000,000
Lottery Fund	FD	2Z	1,000,000
Institutional Fund	FE	2Z	1,000,000

Uniform Chart of Accounts

Fund Type Title / Roll-Up Fund Title	Roll-Up Fund	Fund Statement Code	Materiality Level * 06-30-09
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
Internal Service Funds			
General Services Fund	GA	3Z	1,000,000
Data Processing Revolving Fund	GB	3Z	1,000,000
Printing Services Fund	GC	3Z	177,000
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. FIDUCIARY FUNDS			
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	200,000
Volunteer Firefighters' and Reserve Officers' Retirement Fund	HN	4A	1,000,000
Judges Supplemental Retirement Defined Contribution Fund	HP	4A	538,000

Uniform Chart of Accounts

Fund Type Title / Roll-Up Fund Title	Roll-Up Fund	Fund Statement Code	Materiality Level * 06-30-09
Judges Retirement Fund	HQ	4A	164,000
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 ASSET & 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, 2010

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
001	AA	AA	7000	A	1	General Fund
002	BE	BA	3030	A	1	Hospital Data Collection Account
003	BD	BA	2400	A	1	Architects' License Account
006	GA	GA	0850	A	1	Archives and Records Management Account
007	BF	BA	4650	A	1	Winter Recreation Program Account
014	BF	BA	4900	A	1	Forest Development Account
018	BF	BA	4650	A	1	Millersylvania Park Current Account
01B	BF	BA	4900	A	1	ORV and Nonhighway Vehicle Account
01E	BF	BA	4900	A	1	Geothermal Account
01F	BE	BA	2350	B	2	Crime Victims Compensation Account
01L	DB	DA	7000	A	1	Higher Education Construction Account
01M	BF	BA	4650	A	1	Snowmobile Account
01N	BE	BA	3100	A	1	Institutional Impact Account
01P	KB	HD	7000	N	1	Suspense Account
01R	KB	HD	0900	N	1	Undistributed Receipts Account
01T	KC	HD	1400	N	1	Local Leasehold Excise Tax Account
01V	FC	FA	5500	A	1	State Convention and Trade Center Account
022	BH	BA	1400	A	1	Public Facilities Construction Loan and Grant Revolving Account
023	BF	BA	4610	A	1	Special Grass Seed Burning Research Account
024	BD	BA	2400	A	1	Professional Engineers' Account
025	BB	BA	2050	B	2	Pilotage Account
026	BD	BA	2400	A	1	Real Estate Commission Account
027	BF	BA	4610	A	1	Reclamation Account
02A	BF	BA	4900	A	1	Surveys and Maps Account
02B	BD	BA	1400	A	1	County Sales and Use Tax Equalization Account
02C	BD	BA	1400	A	1	Municipal Sales and Use Tax Equalization Account
02G	BE	BA	3030	A	1	Health Professions Account
02H	BE	BA	3150	B	1	Business Enterprises Revolving Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
02J	BD	BA	1650	A	1	Certified Public Accountants' Account
02K	BE	BA	2250	A	1	Death Investigations Account
02M	BB	BA	4050	A	1	Essential Rail Assistance Account
02N	BF	BA	4650	A	1	Parkland Acquisition Account
02P	BF	BA	4610	A	1	Flood Control Assistance Account
02R	BF	BA	4900	A	1	Aquatic Lands Enhancement Account
02W	BD	BA	1400	A	1	Timber Tax Distribution Account
030	BF	BA	4900	B	1	Landowner Contingency Forest Fire Suppression Account
031	BD	BA	1260	A	1	State Investment Board Expense Account
032	BF	BA	4610	A	1	State Emergency Water Projects Revolving Account
034	KC	HD	1400	N	1	Local Sales and Use Tax Account
035	KA	HD	7000	N	1	State Payroll Revolving Account
036	DA	DA	1500	A	1	Capitol Building Construction Account
039	BB	BA	4050	A	1	Aeronautics Account
03A	BD	BA	0100	A	1	Excess Earnings Account
03B	BE	BA	2350	A	1	Asbestos Account
03C	BE	BA	3030	A	1	Emergency Medical Services and Trauma Care Systems Trust Account
03F	BE	BA	2450	A	1	Enhanced 911 Account
03K	BD	BA	2350	B	2	Industrial Insurance Premium Refund Account
03L	BD	BA	0900	A	1	County Criminal Justice Assistance Account
03M	BD	BA	0900	A	1	Municipal Criminal Justice Assistance Account
03N	BD	BA	2400	A	1	Master License Account
03P	BD	BA	2250	A	1	Fire Service Trust Account
03R	BE	BA	3030	A	1	Safe Drinking Water Account
041	BF	BA	4900	A	1	Resource Management Cost Account
042	BD	BA	3100	A	1	Charitable, Educational, Penal and Reformatory Institutions Account
044	BD	BA	4610	A	1	Waste Reduction, Recycling, and Litter Control Account
045	BD	BA	1500	M	1	State Vehicle Parking Account
048	BB	BA	2400	A	1	Marine Fuel Tax Refund Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
04B	EA	EA	4900	A	1	Natural Resources Real Property Replacement Account
04E	BD	BA	2400	A	1	Uniform Commercial Code Account
04F	BD	BA	2400	A	2	Real Estate Education Program Account
04H	BF	BA	4900	A	1	Surface Mining Reclamation Account
04K	BD	BA	7000	A	1	Americans with Disabilities Special Revolving Account
04L	BE	BA	3030	A	1	Public Health Services Account
04M	BF	BA	4770	A	1	Recreational Fisheries Enhancement Account
04R	BE	BA	3030	A	1	Drinking Water Assistance Account
04T	BE	BA	0900	A	1	County Public Health Account
04V	BD	BA	7000	A	1	Vehicle License Fraud Account
04W	BE	BA	3030	A	1	Waterworks Operator Certification Account
051	BH	BA	4610	A	1	State and Local Improvements Revolving Account -Waste Disposal Facilities
055	BH	BA	4610	A	1	State and Local Improvements Revolving Account -Waste Disposal Facilities, 1980
056	DB	DA	7000	A	1	State Higher Education Construction Account
057	DA	DA	7000	A	1	State Building Construction Account
058	BH	BA	1030	A	1	Public Works Assistance Account
05C	BE	BA	3000	A	1	Criminal Justice Treatment Account
05H	BD	BA	2450	A	1	Disaster Response Account
05K	BD	BA	1030	A	1	County Research Services Account
05M	BD	BA	1030	A	1	Tourism Development and Promotion Account
05N	BD	BA	1030	A	1	Film and Video Promotion Account
05R	BE	BA	3030	A	1	Drinking Water Assistance Administrative Account
05T	BD	BA	0900	A	1	Distressed County Assistance Account
05W	BF	BA	4610	A	1	State Drought Preparedness Account
060	DB	DA	6990	A	1	Community and Technical College Capital Projects Account
061	DB	DA	3700	A	1	Eastern Washington University Capital Projects Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
062	DB	DA	3650	A	1	Washington State University Building Account
063	DB	DA	3750	A	1	Central Washington University Capital Projects Account
064	DB	DA	3600	A	1	University of Washington Building Account
065	DB	DA	3800	A	1	Western Washington University Capital Projects Account
066	DB	DA	3760	A	1	The Evergreen State College Capital Projects Account
068	DB	DA	6990	A	1	Community College Capital Construction Account, 1975
06A	BF	BA	4670	A	1	Salmon Recovery Account
06C	BD	BA	1030	A	1	City and Town Research Services Account
06F	BF	BA	4900	A	1	Forest and Fish Account
06G	BD	BA	2400	A	1	Real Estate Appraiser Commission Account
06H	BD	BA	0850	B	2	Washington State Legacy Project, State Library, and Archives Account
06J	BD	BA	1020	B	2	Securities Prosecution Account
06K	BE	BA	1030	A	1	Lead Paint Account
06L	BD	BA	2400	A	1	Business and Professions Account
06M	BH	BA	1030	A	1	Water Storage Projects and Water Systems Facilities Subaccount of the Public Works Assistance Account
06N	BD	BA	1400	A	2	Local Tax Administration Account
06R	BD	BA	2400	A	1	Real Estate Research Account
06T	BD	BA	2400	A	1	License Plate Technology Account
06V	BE	BA	3000	A	1	211 Account
06W	BE	BA	3500	B	2	Washington Natural Science, Wildlife, and Environmental Education Partnership Account
070	BF	BA	4670	A	1	Outdoor Recreation Account
071	BF	BA	4770	A	1	Warm Water Game Fish Account
072	BH	BA	4610	A	1	State and Local Improvements Revolving Account - Water Supply Facilities

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
075	DA	DA	3000	A	1	State Social and Health Services Construction Account
076	KD	HD	7010	N	1	Treasury Income Account
07A	BD	BA	1020	B	2	Mortgage Lending Fraud Prosecution Account
07B	BD	BA	2400	N	2	Organ and Tissue Donation Awareness Account
07C	BF	BA	4610	A	1	Vessel Response Account
07E	BF	BA	4900	B	2	Contract Harvesting Revolving Account
07F	BF	BA	4770	B	2	Commercial Fisheries Buyback Account
07H	BD	BA	1030	B	2	Airport Impact Mitigation Account
07J	BE	BA	2400	B	2	“Helping Kids Speak” Account
07K	BD	BA	2400	N	2	Special License Plate Applicant Trust Account
07L	BD	BA	0800	B	2	Legislative International Trade Account
07N	BB	BA	4050	B	2	Produce Railcar Pool Account
07R	BE	BA	3030	A	1	Drinking Water Assistance Repayment Account
07T	BD	BA	1500	B	2	Commemorative Works Account
07V	BF	BA	4770	B	2	Fish and Wildlife Enforcement Reward Account
07W	BE	BA	3000	A	1	Domestic Violence Prevention Account
080	BD	BA	2150	A	1	Grade Crossing Protective Account
081	BA	BA	2250	A	1	State Patrol Highway Account
082	BB	BA	2400	A	1	Motorcycle Safety Education Account
084	BE	BA	1500	A	1	Building Code Council Account
086	BE	BA	2250	A	1	Fire Service Training Account
087	BF	BA	4900	B	1	Park Land Trust Revolving Account
088	DA	DA	1500	A	1	State Facilities Renewal Account
08A	BG	BA	3500	A	1	Education Legacy Trust Account
08B	BG	BA	3430	N	2	Foster Care Endowed Scholarship Trust Account
08C	BG	BA	2400	B	2	Gonzaga University Alumni Association Account
08E	BE	BA	1030	B	2	Individual Development Account Program Account
08F	BF	BA	2400	B	2	Lighthouse Environmental Programs Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
08G	BE	BA	1070	B	2	Flexible Spending Administrative Account
08H	BD	BA	2450	A	1	Military Department Rental and Lease Account
08J	BE	BA	1070	B	2	Prescription Drug Consortium Account
08K	BE	BA	3000	A	1	Problem Gambling Account
08L	BF	BA	2400	B	2	“Ski & Ride Washington” Account
08M	BA	BA	4070	A	1	Small City Pavement and Sidewalk Account
08N	BG	BA	3430	N	2	State Financial Aid Account
08P	BF	BA	4650	B	2	State Parks Education and Enhancement Account
08R	BF	BA	4610	A	1	Waste Tire Removal Account
08T	BA	BA	4050	B	2	Transportation Innovative Partnership Account
08V	BE	BA	3050	B	2	Veterans Stewardship Account
08W	BF	BA	2400	B	2	“Washington’s National Park Fund” Account
094	BB	BA	4050	A	1	Transportation Infrastructure Account
095	BE	BA	2350	A	1	Electrical License Account
096	BA	BA	4050	A	1	Highway Infrastructure Account
097	BA	BA	4050	B	1	Recreational Vehicle Account
098	BF	BA	4770	A	2	Eastern Washington Pheasant Enhancement Account
099	BA	BA	4050	A	1	Puget Sound Capital Construction Account
09A	BD	BA	2400	B	2	We Love Our Pets Account
09B	BF	BA	4650	B	2	Boating Safety Education Certification Account
09C	BF	BA	4670	A	1	Farmlands Preservation Account
09E	BA	BA	4110	A	1	Freight Mobility Investment Account
09F	BB	BA	4050	A	1	High-Occupancy Toll Lanes Operations Account
09G	BF	BA	4670	A	1	Riparian Protection Account
09H	BA	BA	4050	A	1	Transportation Partnership Account
09J	BF	BA	4770	B	2	Washington Coastal Crab Pot Buoy Tag Account
09K	BE	BA	0750	N	2	Life Sciences Discovery Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
09L	BE	BA	3030	B	2	Nursing Resource Center Account
09M	BF	BA	2250	A	1	Aquatic Invasive Species Enforcement Account
09N	BF	BA	4770	A	1	Aquatic Invasive Species Prevention Account
09P	BD	BA	1400	A	1	City-County Assistance Account
09R	BD	BA	0750	A	1	Economic Development Strategic Reserve Account
09T	BD	BA	3550	N	1	Washington Main Street Trust Fund Account
100	BE	BA	5400	A	1	Displaced Workers Account
102	BA	BA	4060	A	1	Rural Arterial Trust Account
104	BF	BA	4770	A	1	State Wildlife Account
106	BB	BA	2400	A	1	Highway Safety Account
107	BD	BA	1400	A	1	Liquor Excise Tax Account
108	BA	BA	4050	A	1	Motor Vehicle Account
109	BA	BA	4050	A	1	Puget Sound Ferry Operations Account
10A	BF	BA	4610	A	1	Freshwater Aquatic Algae Control Account
10B	BE	BA	1030	A	1	Home Security Fund Account
10E	BD	BA	1400	A	1	Real Estate Excise Tax Grant Account
10F	BB	BA	2400	B	2	Share the Road Account
10G	BF	BA	4610	A	1	Water Rights Tracking System Account
10H	BH	BA	1030	A	1	Job Development Account
10K	BE	BA	3050	A	1	Veterans Innovations Program Account
10L	BE	BA	1070	B	2	Health Insurance Partnership Account
10M	BE	BA	3030	A	1	Health Care Declarations Registry Account
10N	BE	BA	3570	B	2	Reading Achievement Account
10P	BF	BA	4610	A	1	Columbia River Basin Water Supply Development Account
10R	BF	BA	1030	A	1	Energy Freedom Account
10T	BH	BA	0750	A	1	Hood Canal Aquatic Rehabilitation Bond Account
10V	BF	BA	4670	B	2	Invasive Species Council Account
10W	BD	BA	2350	B	2	Family and Medical Leave Enforcement Account
110	BF	BA	4770	A	1	Special Wildlife Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
111	BD	BA	2150	A	1	Public Service Revolving Account
112	BA	BA	4070	A	1	Urban Arterial Trust Account
113	BC	BA	3500	A	1	Common School Construction Account
116	BF	BA	4610	B	1	Basic Data Account
119	BE	BA	5400	A	1	Unemployment Compensation Administration Account
11A	BG	BA	6990	B	2	Employment Training Finance Account
11B	BB	BA	4050	A	1	Regional Mobility Grant Program Account
11E	BB	BA	4110	A	1	Freight Mobility Multimodal Account
11F	BE	BA	3000	A	1	Reinvesting in Youth Account
11G	BF	BA	0750	A	1	Hood Canal Aquatic Rehabilitation Account
11H	BF	BA	4900	A	1	Forest and Fish Support Account
11J	BF	BA	4610	B	2	Electronic Products Recycling Account
11K	BE	BA	0550	A	1	Washington Auto Theft Prevention Authority Account
11M	BD	BA	3870	B	2	Poet Laureate Account
11N	BD	BA	3550	A	1	Heritage Barn Preservation Account
11P	BF	BA	3030	B	2	Large On-Site Sewage Systems Account
11R	BE	BA	3030	B	2	Hospital Infection Control Grant Account
11T	BD	BA	1050	A	1	Special Technology Funding Revolving Account
11V	BE	BA	3050	M	2	Veteran Estate Management Account
11W	BH	BA	4610	A	1	Water Quality Capital Account
120	BE	BA	5400	A	1	Administrative Contingency Account
125	BF	BA	4610	A	1	Site Closure Account
126	BF	BA	4950	B	2	Agricultural Local Account
128	BF	BA	4950	B	2	Grain Inspection Revolving Account
129	FG	FA	5400	N	2	Federal Interest Payment Account
12A	BD	BA	1030	B	2	Tourism Enterprise Account
12B	BF	BA	1030	A	1	Green Energy Incentive Account Subaccount of the Energy Freedom Account
12C	BE	BA	1030	A	1	Affordable Housing for All Account
12E	BE	BA	3000	B	2	Boarding Home Temporary Management Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
12F	BD	BA	1000	B	2	Manufactured/Mobile Home Dispute Resolution Program Account
12G	BF	BA	4770	B	2	Rockfish Research Account
12H	BD	BA	2450	N	2	Uniformed Service Shared Leave Pool Account
12J	BF	BA	4670	A	1	Boating Activities Account
12K	BF	BA	4780	A	1	Puget Sound Scientific Research Account
12L	BF	BA	4650	B	2	Outdoor Education and Recreation Program Account
12M	BD	BA	0850	A	1	Charitable Organization Education Account
12N	BG	BA	3430	N	2	GET Ready for Math and Science Scholarship Account
12P	BF	BA	3600	B	2	Geoduck Aquaculture Research Account
12R	BE	BA	1030	A	1	Independent Youth Housing Account
12T	BE	BA	3000	A	1	Traumatic Brain Injury Account
12V	GF	GA	1070	B	2	Public Employees' Benefits Board Medical Benefits Administration Account
12W	BE	BA	3050	A	1	Veterans Conservation Corps Account
131	BF	BA	4950	B	2	Fair Account
132	BF	BA	1030	B	2	State Trade Fair Account
133	BE	BA	3000	B	2	Children's Trust Account
134	BE	BA	5400	A	1	Employment Services Administrative Account
138	BD	BA	1600	A	1	Insurance Commissioner's Regulatory Account
140	BD	BA	2250	A	2	Automatic Fingerprint Information System Account
141	BD	BA	2250	B	3	Federal Seizure Account
143	BG	BA	3650	H	3	Institutions of Higher Education Federal Appropriations Account (Morrill-Bankhead-Jones Act Account)
144	BA	BA	4070	A	1	Transportation Improvement Account
145	BG	BA	LCLO	H	3	Institutions of Higher Education - Grants and Contracts Account
146	BD	BA	4670	A	1	Firearms Range Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
147	BG	BA	6990	H	3	Institutions of Higher Education – Plant Account
148	BG	BA	LCLO	H	3	Institutions of Higher Education - Dedicated Local Account
149	BG	BA	LCLO	H	3	Institutions of Higher Education - Operating Fees Account
14A	BF	BA	4770	A	1	Wildlife Rehabilitation Account
14B	BD	BA	1050	A	1	Budget Stabilization Account
14C	BF	BA	4780	A	1	Puget Sound Recovery Account
14E	BD	BA	0850	B	2	Washington State Heritage Center Account
14F	FI	FA	2350	M	2	Family Leave Insurance Account
14G	BF	BA	4770	A	1	Ballast Water Management Account
14H	BH	BA	1030	A	1	Community Preservation and Development Authority Account
14J	BD	BA	3030	B	2	Ambulatory Surgical Facility Account
14K	BB	BA	4050	A	1	Freight Congestion Relief Account
14L	BD	BA	1400	A	1	Streamlined Sales and Use Tax Mitigation Account
14M	BD	BA	1030	A	1	Financial Fraud and Identity Theft Crimes Investigation and Prosecution Account
14N	BD	BA	0110	B	2	Legislative Oral History Account
14P	BD	BA	3550	B	2	Skeletal Human Remains Assistance Account
14R	BD	BA	2450	A	1	Military Department Active State Service Account
14T	BG	BA	6990	A	1	Green Industries Jobs Training Account
14V	BD	BA	2400	A	1	Ignition Interlock Device Revolving Account
14W	BE	BA	2250	B	2	Reduced Cigarette Ignition Propensity Account
150	BE	BA	1030	A	1	Low-Income Weatherization and Structural Rehabilitation Assistance Account
151	BF	BA	4650	B	2	Chief Joseph Recreation Development Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
152	BE	BA	1110	B	2	Disability Accommodation Revolving Account
154	BD	BA	1000	A	1	New Motor Vehicle Arbitration Account
158	BF	BA	4900	A	1	Aquatic Land Dredged Material Disposal Site Account
159	BF	BA	4650	B	1	Parks Improvement Account
15A	BE	BA	1030	B	2	Transitional Housing Operating and Rent Account
15B	BG	BA	3650	M	2	Food Animal Veterinarian Conditional Scholarship Account
15C	BD	BA	1550	A	1	Washington Community Technology Opportunity Account
15E	BD	BA	1030	A	1	Manufacturing Innovation and Modernization Account
15F	BD	BA	1240	A	1	Local Public Safety Enhancement Account
15G	BD	BA	1020	B	2	Prevent or Reduce Owner-Occupied Foreclosure Program Account
15H	BF	BA	4610	A	1	Cleanup Settlement Account
15J	BD	BA	1030	A	1	Building Communities Fund Account
15K	BF	BA	4610	A	1	Columbia River Water Delivery Account
15L	BD	BA	1400	N	2	Annual Property Revaluation Grant Account
15M	BF	BA	3030	A	1	Biotoxin Account
15N	BD	BA	3650	B	2	Business Assistance Account
15P	BF	BA	1030	A	1	Energy Recovery Act Account
15R	BH	BA	6990	A	1	Evergreen Jobs Training Account
15T	BD	BA	1550	B	2	Broadband Mapping Account
15V	BD	BA	2400	B	2	Funeral and Cemetery Account
15W	BD	BA	1600	B	2	Guaranteed Asset Protection Waiver Account
160	BD	BA	4610	A	1	Wood Stove Education and Enforcement Account
162	BE	BA	2350	A	3	Farm Labor Revolving Account
163	BE	BA	2350	A	2	Worker and Community Right to Know Account
165	KA	HD	1070	N	1	Salary Reduction Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
167	BF	BA	4900	A	1	Natural Resources Conservation Areas Stewardship Account
169	BD	BA	1850	A	2	Horse Racing Commission Operating Account
16A	BD	BA	0550	A	1	Judicial Stabilization Trust Account
16B	BD	BA	2400	B	2	Landscape Architects' License Account
16C	BD	BA	1400	N	2	Real Estate and Property Tax Administration Assistance Account
16E	BF	BA	4900	B	2	Specialized Forest Products Outreach and Education Account
16F	BD	BA	0850	B	2	Washington State Flag Account
16G	BE	BA	3030	B	2	Universal Vaccine Purchase Account
16H	BF	BA	4770	B	2	Columbia River Recreational Salmon and Steelhead Pilot Stamp Program Account
16J	BB	BA	4050	A	1	State Route Number 520 Corridor Account
16K	BD	BA	1020	B	2	Mortgage Recovery Fund Account
16L	BE	BA	5400	B	2	Accessible Communities Account
16N	BE	BA	3050	B	2	Disabled Veterans Assistance Account
16P	BF	BA	4610	A	1	Marine Resources Stewardship Trust Account
16R	BF	BA	1050	A	1	Multiagency Permitting Team Account
16T	BF	BA	4610	B	2	Product Stewardship Programs Account
16V	BF	BA	4610	A	1	Water Rights Processing Account
16W	BE	BA	3000	A	1	Hospital Safety Net Assessment Account
172	BE	BA	1070	B	1	Basic Health Plan Trust Account
173	BF	BA	4610	A	1	State Toxics Control Account
174	BF	BA	4610	A	1	Local Toxics Control Account
176	BF	BA	4610	A	1	Water Quality Permit Account
177	BD	BA	0550	A	1	Judicial Retirement Administrative Account
17A	KC	HD	1400	N	2	County Enhanced 911 Excise Tax Account
17B	BE	BA	3570	M	2	Home Visiting Services Account
17C	BG	BA	6990	A	1	Opportunity Express Account
17E	BE	BA	7000	A	1	State Efficiency and Restructuring Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
17F	BG	BA	3430	A	1	Washington Opportunity Pathways Account
17H	BE	BA	1030	B	2	Washington Global Health Technologies and Product Development Account
17P	BA	BA	4050	A	1	State Route Number 520 Civil Penalties Account
180	BD	BA	1100	B	2	Local Government Administrative Hearings Account
182	BF	BA	4610	A	1	Underground Storage Tank Account
184	BD	BA	3900	B	3	Local Museum Account - Washington State Historical Society
185	BD	BA	3950	B	3	Local Museum Account - Eastern Washington State Historical Society
186	BA	BA	4060	A	1	County Arterial Preservation Account
189	BF	BA	4900	B	2	Clarke-McNary Account
190	BF	BA	4900	B	2	Forest Fire Protection Assessment Account
193	BF	BA	4900	B	2	State Forest Nursery Revolving Account
194	BF	BA	4610	A	1	Environmental Excellence Account
195	BF	BA	1030	B	2	Energy Account
196	JD	HA	1400	B	2	Unclaimed Personal Property Account
197	BD	BA	0400	B	2	Statute Law Committee Publications Account
198	BF	BA	4900	B	2	Access Road Revolving Account
199	BF	BA	4610	A	1	Biosolids Permit Account
200	BF	BA	4770	A	1	Regional Fisheries Enhancement Salmonid Recovery Account
201	BA	BA	2400	A	1	DOL Services Account
202	BE	BA	3030	A	1	Medical Test Site Licensure Account
203	BB	BA	4050	A	1	Passenger Ferry Account
204	BD	BA	2200	A	1	Volunteer Firefighters' and Reserve Officers' Relief and Pension Administrative Account
205	BE	BA	1030	B	2	Mobile Home Park Relocation Account
206	BE	BA	3100	B	2	Cost of Supervision Account
207	BF	BA	4610	A	1	Hazardous Waste Assistance Account
209	BF	BA	4770	B	2	Regional Fisheries Enhancement Group Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
210	BD	BA	2250	B	2	Fire Protection Contractor License Account
212	BE	BA	3030	A	1	Decontamination Account
213	BE	BA	3050	B	2	Veterans' Emblem Account
214	BE	BA	3030	B	2	Temporary Worker Housing Account
215	BA	BA	4050	A	1	Special Category C Account
216	BF	BA	4610	A	1	Air Pollution Control Account
217	BF	BA	4610	A	1	Oil Spill Prevention Account
218	BB	BA	4050	A	1	Multimodal Transportation Account
219	BF	BA	4610	A	2	Air Operating Permit Account
222	BF	BA	4610	A	1	Freshwater Aquatic Weeds Account
223	BF	BA	4610	A	1	Oil Spill Response Account
224	BE	BA	3030	B	2	Satellite System Management Account
225	BD	BA	2250	A	2	Fingerprint Identification Account
226	BD	BA	2250	B	3	State Seizures Account
232	BB	BA	4070	A	1	Public Transportation Systems Account
234	BD	BA	2350	A	1	Public Works Administration Account
235	BD	BA	3030	A	1	Youth Tobacco Prevention Account
241	CA	CA	0100	N	3	COP Account – Ecology Building
244	BH	BA	4670	A	1	Habitat Conservation Account
245	DA	DA	1050	A	1	Public Safety Reimbursable Bond Account
246	DB	DA	6990	A	1	Community and Technical College Forest Reserve Account
247	BC	BA	3500	A	1	Common School Reimbursable Construction Account
252	DB	DA	LCLO	N	3	Higher Education Non-Proprietary Local Capital Account
253	BC	BA	7000	A	1	Education Construction Account
258	BF	BA	4610	A	1	Metals Mining Account
259	BF	BA	4770	B	2	Coastal Crab Account
260	BG	BA	3600	A	1	UW Operating Fees Account
261	BF	BA	4770	B	1	Dungeness Crab Appeals Account
262	BD	BA	2350	A	1	Manufactured Home Installation Training Account
263	BD	BA	1030	A	1	Community and Economic Development Fee Account
267	BF	BA	4670	A	1	Recreation Resources Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
268	BF	BA	4670	A	1	Nonhighway and Off-Road Vehicle Activities (NOVA) Program Account
269	BF	BA	4650	A	1	Parks Renewal and Stewardship Account
271	BG	BA	3650	A	1	WSU Operating Fees Account
275	BG	BA	3750	A	1	CWU Operating Fees Account
277	BD	BA	7000	B	1	State Agency Parking Account
281	BB	BA	2400	A	2	Impaired Driving Safety Account
283	BE	BA	3000	A	2	Juvenile Accountability Incentive Account
285	BD	BA	1030	A	1	Growth Management Planning and Environmental Review Account
289	DA	DA	1500	A	1	Thurston County Capital Facilities Account
290	BD	BA	7000	B	2	Savings Incentive Account
291	BC	BA	3500	A	1	Education Savings Account
294	BF	BA	4770	B	2	Sea Cucumber Dive Fishery Account
295	BF	BA	4770	B	2	Sea Urchin Dive Fishery Account
297	BD	BA	2150	A	2	Pipeline Safety Account
298	BD	BA	2400	B	2	Geologists' Account
300	BD	BA	1020	B	2	Financial Services Regulation Account
303	CB	CA	0100	A	1	Highway Bond Retirement Account
304	CB	CA	0100	A	1	Ferry Bond Retirement Account
305	CB	CA	0100	A	1	Transportation Improvement Board Bond Retirement Account
309	BD	BA	2450	A	1	Nisqually Earthquake Account
319	BE	BA	3030	A	1	Public Health Supplemental Account
320	BF	BA	4770	B	2	Puget Sound Crab Pot Buoy Tag Account
335	FA	FA	1950	A	1	Liquor Control Board Construction and Maintenance Account
347	CA	CA	3650	B	1	Washington State University Bond Retirement Account
348	CA	CA	3600	B	1	University of Washington Bond Retirement Account
350	DA	DA	7000	A	1	Capitol Historic District Construction Account
355	DA	DA	7000	A	1	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	Account Title
357	DB	DA	7000	A	1	Gardner-Evans Higher Education Construction Account
359	DA	DA	3500	A	1	School Construction and Skill Centers Building Account
364	DA	DA	2450	A	1	Military Department Capital Account
380	CA	CA	0100	A	1	Debt-Limit General Fund Bond Retirement Account
381	CA	CA	0100	A	1	Debt-Limit Reimbursable Bond Retirement Account
382	CA	CA	0100	A	1	Nondebt-Limit General Fund Bond Retirement Account
383	CA	CA	0100	A	1	Nondebt-Limit Reimbursable Bond Retirement Account
384	CA	CA	0100	A	1	Nondebt-Limit Proprietary Appropriated Bond Retirement Account
385	CA	CA	0100	A	1	Nondebt-Limit Proprietary Nonappropriated Bond Retirement Account
386	CA	CA	0100	A	1	Nondebt-Limit Revenue Bond Retirement Account
387	BG	BA	3600	N	3	University of Washington Facilities Bond Retirement Account
389	CD	CA	0100	A	1	Toll Facility Bond Retirement Account
401	FE	FA	3100	N	1	Correctional Industries Account
403	GD	GA	3600	N	3	Self - Insurance Revolving Account
404	BD	BA	0900	A	1	State Treasurer's Service Account
405	GA	GA	1000	A	1	Legal Services Revolving Account
406	BD	BA	7000	A	5	Salary and Insurance Increase Revolving Account
407	FI	FA	0850	B	1	Secretary of State's Revolving Account
408	BF	BA	4610	B	1	Coastal Protection Account
409	KD	HD	0900	N	2	Investment Income Account
410	GA	GA	4050	B	1	Transportation Equipment Account
411	GA	GA	4900	M	2	Natural Resources Equipment Account
413	FI	FA	0950	B	2	Municipal Revolving Account
415	GA	GA	1110	A	1	Department of Personnel Service Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
416	BD	BA	3500	N	2	Surplus and Donated Food Commodities Revolving Account
418	GF	GA	1070	A	1	State Health Care Authority Administrative Account
419	GB	GA	1550	M	2	Data Processing Revolving Account
420	GC	GA	1300	M	3	Printing Plant Revolving Account
421	GB	GA	1550	B	2	Education Technology Revolving Account
422	GA	GA	1500	M	2	General Administration Services Account
424	BD	BA	1000	B	2	Anti-Trust Revolving Account
426	BD	BA	7000	A	1	Digital Government Revolving Account
427	BD	BA	7000	A	5	Special Account Retirement Contribution Increase Revolving Account
432	FI	FA	4050	N	3	King Street Railroad Station Facility Account
433	FD	FA	1160	B	3	Shared Game Lottery Account
434	FI	FA	3430	M	2	College Savings Program Account
436	GA	GA	1050	B	2	OFM Labor Relations Service Account
437	GF	GA	1070	B	2	Basic Health Plan Self-Insurance Reserve Account
438	GF	GA	1070	B	2	Uniform Dental Plan Benefits Administration Account
439	GF	GA	1070	B	2	Uniform Medical Plan Benefits Administration Account
440	GD	GA	LCLO	N	3	Institutions of Higher Education - Stores Account
441	BD	BA	0850	A	1	Local Government Archives Account
442	FI	FA	0110	B	2	Legislative Gift Center Account
443	GD	GA	LCLO	H	3	Institutions of Higher Education - Data Processing Account
444	GA	GA	4770	B	2	Fish and Wildlife Equipment Revolving Account
445	FB	FA	2350	B	2	Self-Insured Employer Overpayment Reimbursement Account
448	GD	GA	LCLO	N	3	Institutions of Higher Education - Printing Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
449	FI	FA	0100	N	2	Certificates of Participation and Other Financing Account - Local
450	GD	GA	LCLO	N	3	Institutions of Higher Education - Other Facilities Account
453	GA	GA	1470	A	2	O.M.W.B.E. Enterprises Account
455	GA	GA	1110	A	1	Higher Education Personnel Services Account
460	GD	GA	LCLO	N	3	Institutions of Higher Education - Motor Pool Account
470	FI	FA	0850	M	2	Imaging Account
471	GA	GA	2250	B	2	State Patrol Nonappropriated Airplane Revolving Account
477	FD	FA	1160	N	2	Lottery Investment Account
480	BD	BA	3500	B	2	Financial Education Public-Private Partnership Account
482	GA	GA	3650	N	3	Dairy/Forage Facility Revolving Account
483	GA	GA	0950	A	1	Auditing Services Revolving Account
484	GA	GA	1100	A	1	Administrative Hearings Revolving Account
485	BD	BA	1850	B	2	Horse Racing Commission Washington Bred Owners' Bonus Fund and Breeder Awards Account
486	BD	BA	1030	B	2	Small Business Incubator Account
487	BD	BA	2400	A	1	Biometric Security Account
488	BD	BA	1050	A	1	Special Personnel Litigation Revolving Account
489	BD	BA	7000	A	1	Pension Funding Stabilization Account
490	BB	BA	4050	B	2	Regional Transportation Investment District Account
495	BA	BA	4050	N	2	Toll Collection Account
496	BG	BA	3430	M	2	Future Teachers Conditional Scholarship Account
497	BD	BA	1850	B	2	Horse Racing Commission Class C Purse Fund Account
498	BE	BA	2400	B	2	Washington State Council of Fire Fighters Benevolent Account
499	BE	BA	2400	B	2	Law Enforcement Memorial Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
500	BF	BA	4610	A	1	Perpetual Surveillance and Maintenance Account
501	FA	FA	1950	M	2	Liquor Revolving Account
503	BG	BA	3540	B	2	Tuition Recovery Trust Account
505	FH	FA	3600	H	3	University of Washington - University Hospital Account
507	BF	BA	4770	A	1	Oyster Reserve Land Account
508	FI	FA	LCLO	N	3	Miscellaneous Enterprise Activities Account
511	BA	BA	4050	A	1	Tacoma Narrows Toll Bridge Account
512	FE	FA	LCLO	N	3	Institutional Stores Account
513	BF	BA	4900	A	1	Derelict Vessel Removal Account
514	BF	BA	4710	B	2	Agricultural Conservation Easements Account
515	BE	BA	2250	B	2	DNA Data Base Account
516	BF	BA	4950	B	2	Fruit and Vegetable Inspection Account
517	BD	BA	7000	A	2	Tobacco Securitization Trust Account
518	BH	BA	1030	B	2	Water Conservation Account
522	FH	FA	LCLO	N	3	Institutions of Higher Education – Associated Students' Account
523	IA	HB	0900	N	4	Public Funds Investment Account
524	FH	FA	LCLO	N	3	Institutions of Higher Education – Bookstore Account
525	KA	HD	0850	N	2	Washington State Combined Fund Drive Account
526	JD	HA	3050	N	3	Veterans' Memorial Account
527	JD	HA	1400	N	3	Administrator for Intestate Estates Accounts
528	FH	FA	LCLO	N	3	Institutions of Higher Education – Parking Account
532	BE	BA	1030	A	1	Washington Housing Trust Account
534	BG	BA	3430	N	2	Washington Graduate Fellowship Trust Account
536	BE	BA	3500	B	2	Federal Food Service Revolving Account
537	FC	FA	5500	A	1	State Convention and Trade Center Operations Account
538	BE	BA	1030	N	1	Mobile Home Park Purchase Account
539	BE	BA	3000	N	2	Telephone Assistance Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
540	BE	BA	3000	M	2	Telecommunications Devices for the Hearing and Speech Impaired Account
543	FI	FA	0550	A	2	Judicial Information Systems Account
544	FI	FA	4620	M	2	Pollution Liability Insurance Program Trust Account
545	FI	FA	4620	B	2	Heating Oil Pollution Liability Trust Account
546	GE	GA	1050	B	2	Risk Management Administration Account
547	GE	GA	1050	N	2	Liability Account
548	BD	BA	3410	B	1	Law Enforcement Officers' and Fire Fighters' Retirement System Plan 2 Expense Account
549	BD	BA	0850	A	1	Election Account
550	BA	BA	4050	A	1	Transportation 2003 Account (Nickel Account)
551	BE	BA	1030	M	2	Homeless Families Services Account
552	BH	BA	4710	A	2	Conservation Assistance Revolving Account
553	BD	BA	0950	B	2	Performance Audits of Government Account
554	BE	BA	3030	A	1	Health Systems Capacity Account
569	FH	FA	LCLO	N	3	Institutions of Higher Education - Food Services Account
570	FH	FA	LCLO	N	3	Institutions of Higher Education - Other Enterprises Account
573	FH	FA	LCLO	N	3	Institutions of Higher Education - Housing and Food Account
575	FE	FA	3100	N	3	Vocational Education Revolving Account - Corrections
577	FD	FA	1160	B	3	State Lottery Account
578	FD	FA	1160	A	1	Lottery Administrative Account
600	BD	BA	1240	M	1	Department of Retirement Systems Expense Account
601	EA	EA	1260	N	1	Agricultural Permanent Account
603	EA	EA	1260	N	1	Millersylvania Park Trust Account
604	EA	EA	1260	N	1	Normal School Permanent Account
605	EC	EA	1260	N	1	Permanent Common School Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
606	EA	EA	1260	N	1	Scientific Permanent Account
607	EA	EA	1260	N	1	State University Permanent Account
608	FB	FA	2350	M	1	Accident Account
609	FB	FA	2350	M	1	Medical Aid Account
610	FB	FA	2350	N	1	Accident Reserve Account
614	HN	HC	2200	N	1	Volunteer Firefighters' and Reserve Officers' Relief and Pension Principal Account
615	HL	HC	1240	N	1	Washington State Patrol Retirement System Plan 1 Account
616	HQ	HC	1240	N	1	Judges' Retirement Account
617	BE	BA	3150	N	3	David Account
620	FG	FA	5400	N	3	Unemployment Compensation Account
622	FG	FA	5400	N	3	Unemployment Compensation Federal Employees' Benefit Payment Account
630	HK	HC	1240	N	1	Washington State Patrol Retirement System Plan 2 Account
631	HA	HC	1240	N	1	Public Employees' Retirement System Plan 1 Account
632	HE	HC	1240	N	1	Teachers' Retirement System Plan 1 Account
633	HR	HC	1240	N	1	School Employees' Retirement System Combined Plan 2 and 3 Account
635	HH	HC	1240	N	1	Public Safety Employees' Retirement System Plan 2 Account
636	KA	HD	3000	N	3	Foster Care Trust Account
641	HB	HC	1240	N	1	Public Employees' Retirement System Combined Plan 2 and 3 Account
642	HF	HC	1240	N	1	Teachers' Retirement System Combined Plan 2 and 3 Account
644	BE	BA	3100	N	3	Community Services Revolving Account
645	BD	BA	LCLO	M	3	Washington State Historical Trust Account
649	MZ	MA	LCL0	N	3	Discrete Component Unit Processing Account
651	KA	HD	LCLO	N	3	Institutional Residents' Deposit Account
653	BG	BA	3430	N	2	Washington Distinguished Professorship Trust Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
660	KA	HD	4900	N	2	Natural Resources Deposit Account
687	BH	BA	4950	N	2	Rural Rehabilitation Account
688	BB	BA	4050	N	2	Federal Local Rail Service Assistance Account
689	BH	BA	1030	A	1	Rural Washington Loan Account
720	KA	HD	7000	N	1	Agency Vendor Payment Revolving Account
721	GF	GA	1070	N	2	Public Employees' and Retirees' Insurance Account
722	HT	HC	1240	N	1	Deferred Compensation Principal Account
727	BF	BA	4610	A	1	Water Pollution Control Revolving Account
728	BD	BA	1030	B	2	Manufactured Housing Account
729	HP	HC	0550	N	1	Judicial Retirement Principal Account
730	GF	GA	1070	N	2	Public Employees' and Retirees' Insurance Reserve Account
731	BE	BA	1030	N	2	Child Care Facility Revolving Account
732	BE	BA	3000	N	2	Nursing Home Civil Penalties Account
733	BD	BA	1500	N	1	Capitol Campus Reserve Account
734	KC	HD	0900	N	2	Centennial Document Preservation and Modernization Account
736	BA	BA	4050	A	1	Puyallup Tribal Settlement Account
737	KC	HD	2400	N	2	High Occupancy Vehicle Account
738	JD	HA	3000	N	2	DSHS Trust Account
739	FI	FA	0100	N	2	Certificates of Participation and Other Financing Account - State
743	BG	BA	6990	N	2	College Faculty Awards Trust Account
746	BH	BA	1030	B	2	Hanford Area Economic Investment Account
747	BG	BA	3430	B	2	Health Professionals Loan Repayment and Scholarship Program Account
748	BG	BA	3430	B	2	Higher Education Coordinating Board Fund for Innovation and Quality Account
749	BD	BA	1050	N	2	Governor's ICSEW Account
750	JA	HA	3030	N	2	Rural Health Access Account
752	KA	HD	LCLO	N	3	Institutional Clearing and Transmittal Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
753	BD	BA	3000	N	3	DSHS Child Support Services Account
755	BE	BA	3000	N	3	Community Service Office and Division of Children and Family Services Administrators' Account
757	KA	HD	2400	N	2	Maritime Historic Restoration and Preservation Account
759	BD	BA	LCLO	M	3	Miscellaneous Program Account
761	BE	BA	1070	B	2	Basic Health Plan Subscription Account
763	BE	BA	3500	B	2	Center for the Improvement of Student Learning Account
768	KC	HD	1400	N	1	Local Real Estate Excise Tax Account
773	BG	BA	3430	N	2	Washington Interstate Commission on Higher Education Professional Student Exchange Program Trust Account
774	BG	BA	3600	N	2	UW License Plate Account
775	BD	BA	1400	N	3	Seized Contraband Account
776	BG	BA	3650	N	2	WSU License Plate Account
777	BE	BA	1030	A	1	Prostitution Prevention and Intervention Account
778	BG	BA	3800	N	2	WWU License Plate Account
779	BG	BA	3700	N	2	EWU License Plate Account
780	BG	BA	2280	A	2	School Zone Safety Account
781	BF	BA	4650	B	2	Cross-State Trail Account
782	BG	BA	3430	N	2	Washington International Exchange Trust Account
783	BG	BA	3750	N	2	CWU License Plate Account
784	BB	BA	4050	N	2	Miscellaneous Transportation Programs Account
785	BG	BA	3430	B	1	State Educational Trust Fund Account
786	BG	BA	3760	N	2	TESC License Plate Account
787	BE	BA	1400	B	2	Sulfur Dioxide Abatement Account
788	FI	FA	3430	M	2	Advanced College Tuition Payment Program Account
789	BF	BA	4050	N	2	Advanced Environmental Mitigation Revolving Account
790	KA	HD	LCLO	N	3	College Clearing Account
793	BD	BA	1600	B	2	Health Insurance Pool Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
795	KD	HD	1260	N	1	State Investment Board Commingled Monthly Bond Account
796	BG	BA	3430	N	2	Students with Dependents Grant Account
797	KC	HD	1400	N	2	Local Tourism Promotion Account
798	KC	HD	1400	N	2	Real Estate Excise Tax Electronic Technology Account
800	BE	BA	LCLO	N	3	Institutional Welfare and Betterment Account
816	BD	BA	1050	B	2	Stadium and Exhibition Center Account
817	BH	BA	1050	B	2	Stadium and Exhibition Center Construction Account
818	BH	BA	4670	B	1	Youth Athletic Facility Account
819	HI	HC	1240	N	1	Washington Law Enforcement Officers' and Firefighters' System Plan 1 Retirement Account
821	BE	BA	3030	N	2	Impaired Physician Account
823	BF	BA	4950	B	2	Livestock Nutrient Management Account
825	BE	BA	7000	A	1	Tobacco Settlement Account
828	BE	BA	3030	A	1	Tobacco Prevention and Control Account
829	HJ	HC	1240	N	1	Washington Law Enforcement Officers' and Firefighters' System Plan 2 Retirement Account
830	BF	BA	4900	A	1	Agricultural College Trust Management Account
831	EA	EA	3430	N	2	Washington International Exchange Scholarship Endowment Account
833	BE	BA	3030	M	2	Developmental Disabilities Endowment Trust Account
834	BD	BA	3900	B	2	Capitol Furnishings Preservation Committee Account
835	BG	BA	3430	B	2	Four Year Student Child Care in Higher Education Account
837	BG	BA	3430	N	2	Washington Promise Scholarship Account
840	KA	HD	LCLO	N	3	Institutions of Higher Education - Agency Account
841	EA	EA	3800	N	3	G. Robert Ross Endowment Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
842	EA	EA	3430	N	2	American Indian Scholarship Endowment Account
843	EA	EA	LCLO	N	3	Exceptional Faculty Awards Endowment Account
846	BG	BA	LCLO	N	3	Grants-In-Aid Scholarships and Fellowships Account
849	BG	BA	LCLO	N	3	Institutions of Higher Education - Student Loan Account
850	BG	BA	LCLO	N	3	Institutions of Higher Education - Work Study Account
851	EA	EA	3000	A	1	Developmental Disabilities Community Trust Account
852	EA	EA	3430	N	2	Foster Care Scholarship Endowment Account
857	BG	BA	LCLO	N	3	Institutions of Higher Education - Annuity and Life Income Account
859	EA	EA	LCLO	N	3	Institutions of Higher Education - Endowment Local Account
860	BG	BA	LCLO	N	3	Institutions of Higher Education - Long-Term Loan Account
865	KD	HD	1260	N	1	State Investment Board Commingled Trust Account
874	BE	BA	1240	B	1	O.A.S.I. Revolving Account
877	KA	HD	5400	N	1	O.A.S.I. Contribution Account
878	BD	BA	3500	N	2	Federal Forest Revolving Account
880	BB	BA	4050	N	2	Advance Right-Of-Way Revolving Account
881	FB	FA	2350	N	1	Supplemental Pension Account
882	HM	HC	1240	N	1	Washington Judicial Retirement System Account
883	FB	FA	2350	N	1	Second Injury Account
884	BD	BA	1170	B	2	Gambling Revolving Account
885	BE	BA	2350	A	2	Plumbing Certificate Account
887	BH	BA	1030	A	1	Public Facility Construction Loan Revolving Account
888	BD	BA	1240	B	1	Deferred Compensation Administrative Account

Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
892	BE	BA	2350	A	2	Pressure Systems Safety Account
893	BE	BA	3030	N	1	Radiation Perpetual Maintenance Account
896	BD	BA	2250	B	2	Organized Crime Prosecution Revolving Account
997	LA	IA	LCLO	N	3	General Capital Assets Subsidiary Account
998	KD	HD	0900	N	1	Cash Management Account – Current Account
999	LB	JA	LCLO	N	3	General Long-Term Obligations Subsidiary Account
FH1	FH	FA	LCLO	N	3	Higher Education Blended Component Units
FH2	FH	FA	LCLO	N	3	Higher Education Internal Lending Account

Uniform Chart of Accounts

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Account codes: alphabetical by title

ACCOUNT CODE	ACCOUNT TITLE
06V	211 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
880	Advance Right-Of-Way Revolving Account
788	Advanced College Tuition Payment Program Account
789	Advanced Environmental Mitigation Revolving Account
039	Aeronautics Account
12C	Affordable Housing for All Account
720	Agency Vendor Payment Revolving 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
07H	Airport Impact Mitigation Account
842	American Indian Scholarship Endowment Account
04K	Americans with Disabilities Special Revolving Account
14J	Ambulatory Surgical Facility Account
15L	Annual Property Revaluation Grant Account
424	Anti-Trust Revolving 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
006	Archives and Records Management Account
03B	Asbestos Account
483	Auditing Services Revolving Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
140	Automatic Fingerprint Information System Account
14G	Ballast Water Management Account
116	Basic Data Account
437	Basic Health Plan Self-Insurance Reserve Account
761	Basic Health Plan Subscription Account
172	Basic Health Plan Trust Account
487	Biometric Security Account
199	Biosolids Permit Account
15M	Biotoxin Account
12E	Boarding Home Temporary Management Account
12J	Boating Activities Account
09B	Boating Safety Education Certification Account
15T	Broadband Mapping 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
036	Capitol Building Construction Account
733	Capitol Campus Reserve Account
834	Capitol Furnishings Preservation Committee Account
350	Capitol Historic District Construction Account
998	Cash Management Account - Current Account
734	Centennial Document Preservation and Modernization 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
042	Charitable, Educational, Penal, and Reformatory Institutions Account
12M	Charitable Organization Education Account
151	Chief Joseph Recreation Development Account
731	Child Care Facility Revolving Account
133	Children's Trust Account
06C	City and Town Research Services Account
09P	City-County Assistance Account
189	Clarke-McNary Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
15H	Cleanup Settlement Account
259	Coastal Crab Account
408	Coastal Protection Account
790	College Clearing Account
743	College Faculty Awards Trust Account
434	College Savings Program Account
10P	Columbia River Basin Water Supply Development Account
16H	Columbia River Recreational Salmon and Steelhead Pilot Stamp Program Account
15K	Columbia River Water Delivery Account
07T	Commemorative Works Account
07F	Commercial Fisheries Buyback Account
113	Common School Construction Account
247	Common School Reimbursable 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
068	Community College Capital Construction Account, 1975
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
552	Conservation Assistance Revolving Account
07E	Contract Harvesting Revolving Account
241	COP Account – Ecology Building
401	Correctional Industries Account
206	Cost of Supervision Account
186	County Arterial Preservation Account
03L	County Criminal Justice Assistance Account
17A	County Enhanced 911 Excise Tax Account
04T	County Public Health Account
05K	County Research Services Account
02B	County Sales and Use Tax Equalization Account
01F	Crime Victims Compensation Account
05C	Criminal Justice Treatment Account
781	Cross-State Trail Account
783	CWU License Plate Account
275	CWU Operating Fees Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
482	Dairy/Forage Facility Revolving Account
419	Data Processing Revolving Account
617	David Account
02K	Death Investigations Account
380	Debt-Limit General Fund Bond Retirement Account
381	Debt-Limit Reimbursable Bond Retirement Account
212	Decontamination Account
888	Deferred Compensation Administrative Account
722	Deferred Compensation Principal Account
415	Department of Personnel Service 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
426	Digital Government Revolving Account
16N	Disabled Veterans Assistance Account
152	Disability Accommodation Revolving Account
05H	Disaster Response Account
649	Discrete Component Unit Processing Account
100	Displaced Workers Account
05T	Distressed County Assistance Account
515	DNA Data Base Account
201	DOL Services 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
261	Dungeness Crab Appeals Account
098	Eastern Washington Pheasant Enhancement Account
061	Eastern Washington University Capital Projects Account
09R	Economic Development Strategic Reserve Account
253	Education Construction Account
08A	Education Legacy Trust Account
291	Education Savings Account
421	Education Technology Revolving Account
549	Election Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
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
194	Environmental Excellence 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 Revolving Account
09C	Farmlands Preservation Account
536	Federal Food Service Revolving Account
878	Federal Forest Revolving Account
129	Federal Interest Payment Account
688	Federal Local Rail Service Assistance Account
141	Federal Seizure Account
304	Ferry Bond Retirement Account
05N	Film and Video Promotion 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
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

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
08G	Flexible Spending Administrative Account
02P	Flood Control Assistance Account
15B	Food Animal Veterinarian Conditional Scholarship Account
06F	Forest and Fish Account
11H	Forest and Fish Support Account
014	Forest Development Account
190	Forest Fire Protection Assessment 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
14K	Freight Congestion Relief Account
09E	Freight Mobility Investment Account
11E	Freight Mobility Multimodal Account
10A	Freshwater Aquatic Algae Control 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
422	General Administration Services 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
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

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
244	Habitat Conservation Account
746	Hanford Area Economic Investment Account
207	Hazardous Waste Assistance Account
418	Health Care Authority Administrative Account
10M	Health Care Declarations Registry Account
10L	Health Insurance Partnership Account
793	Health Insurance Pool Account
747	Health Professionals Loan Repayment and Scholarship Program Account
02G	Health Professions Account
554	Health Systems Capacity Account
545	Heating Oil Pollution Liability Trust Account
07J	“Helping Kids Speak” Account
11N	Heritage Barn Preservation Account
09F	High-Occupancy Toll Lanes Operations Account
737	High Occupancy Vehicle Account
FH1	Higher Education Blended Component Units
01L	Higher Education Construction Account
748	Higher Education Coordinating Board Fund for Innovation and Quality 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
303	Highway Bond Retirement Account
096	Highway Infrastructure Account
106	Highway Safety Account
10B	Home Security Fund Account
17B	Home Visiting Services Account
551	Homeless Families Services Account
11G	Hood Canal Aquatic Rehabilitation 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
16W	Hospital Safety Net Assessment Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
14V	Ignition Interlock Device Revolving Account
470	Imaging Account
281	Impaired Driving Safety Account
821	Impaired Physician Account
12R	Independent Youth Housing Account
08E	Individual Development Account Program Account
03K	Industrial Insurance Premium Refund 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 - Long-Term Loan 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
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
10V	Invasive Species Council Account
409	Investment Income Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
10H	Job Development 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
09K	Life Sciences Discovery Account
08F	Lighthouse Environmental Programs Account
335	Liquor Control Board Construction and Maintenance 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
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

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
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
15E	Manufacturing Innovation and Modernization Account
048	Marine Fuel Tax Refund Account
16P	Marine Resources Stewardship Trust Account
757	Maritime Historic Restoration and Preservation Account
03N	Master License Account
609	Medical Aid Account
202	Medical Test Site Licensure Account
258	Metals Mining 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
728	Manufactured Housing Account
538	Mobile Home Park Purchase 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
03M	Municipal Criminal Justice Assistance Account
413	Municipal Revolving Account
02C	Municipal Sales and Use Tax Equalization 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

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
154	New Motor Vehicle Arbitration Account
309	Nisqually Earthquake 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
17C	Opportunity Express Account
07B	Organ and Tissue Donation Awareness Account
896	Organized Crime Prosecution Revolving 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
605	Permanent Common School Account
500	Perpetual Surveillance and Maintenance Account
025	Pilotage Account
297	Pipeline Safety Account
885	Plumbing Certificate Account
11M	Poet Laureate Account
544	Pollution Liability Insurance Program Trust Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
08J	Prescription Drug Consortium Account
892	Pressure Systems Safety Account
15G	Prevent or Reduce Owner-Occupied Foreclosure Program Account
420	Printing Plant Revolving 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
022	Public Facilities Construction Loan and Grant Revolving Account
887	Public Facility Construction Loan Revolving Account
523	Public Funds Investment Account
04L	Public Health Services Account
319	Public Health Supplemental Account
635	Public Safety Employees' Retirement System Plan 2 Account
245	Public Safety Reimbursable Bond Account
111	Public Service Revolving Account
232	Public Transportation Systems 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
736	Puyallup Tribal Settlement Account
893	Radiation Perpetual Maintenance Account
10N	Reading Achievement 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
798	Real Estate Excise Tax Electronic Technology Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
10E	Real Estate Excise Tax Grant Account
06R	Real Estate Research Account
027	Reclamation 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
041	Resource Management Cost Account
09G	Riparian Protection Account
546	Risk Management Administration Account
12G	Rockfish Research Account
102	Rural Arterial Trust Account
750	Rural Health Access Account
687	Rural Rehabilitation Account
689	Rural Washington Loan Account
03R	Safe Drinking Water Account
406	Salary and Insurance Increase Revolving Account
165	Salary Reduction Account
06A	Salmon Recovery Account
224	Satellite System Management Account
290	Savings Incentive Account
359	School Construction and Skill Centers Building Account
633	School Employees' Retirement System Combined Plan 2 and 3 Account
780	School Zone Safety Account
606	Scientific Permanent Account
294	Sea Cucumber Dive Fishery Account
295	Sea Urchin Dive Fishery 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

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
10F	Share the Road Account
433	Shared Game Lottery Account
125	Site Closure Account
14P	Skeletal Human Remains Assistance Account
08L	“Ski & Ride Washington” Account
486	Small Business Incubator Account
08M	Small City Pavement and Sidewalk Account
01M	Snowmobile Account
427	Special Account Retirement Contribution Increase Revolving Account
215	Special Category C Account
023	Special Grass Seed Burning Research Account
07K	Special License Plate Applicant Trust Account
488	Special Personnel Litigation Revolving Account
11T	Special Technology Funding Revolving 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
01V	State Convention and Trade Center Account
537	State Convention and Trade Center Operations 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
088	State Facilities Renewal Account
08N	State Financial Aid 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

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
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
197	Statute Law Committee Publications Account
14L	Streamlined Sales and Use Tax Mitigation Account
796	Students with Dependents Grant Account
787	Sulfur Dioxide Abatement 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
540	Telecommunications Devices for the Hearing and Speech Impaired Account
539	Telephone Assistance Account
214	Temporary Worker Housing Account
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
517	Tobacco Securitization Trust Account
825	Tobacco Settlement Account
495	Toll Collection Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
389	Toll Facility Bond Retirement Account
05M	Tourism Development and Promotion Account
12A	Tourism Enterprise 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
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
112	Urban Arterial Trust Account
774	UW License Plate Account
260	UW Operating Fees Account
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

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
213	Veterans' Emblem Account
526	Veterans' Memorial Account
575	Vocational Education Revolving Account - Corrections
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
16F	Washington State Flag Account
17H	Washington Global Health Technologies and Product Development Account
534	Washington Graduate Fellowship Trust Account
532	Washington Housing Trust Account
831	Washington International Exchange Scholarship Endowment Account
782	Washington International Exchange Trust 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
06W	Washington Natural Science, Wildlife, and Environmental Education Partnership 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
14E	Washington State Heritage Center Account
645	Washington State Historical Trust Account
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

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
062	Washington State University Building Account
08W	“Washington’s National Park Fund” Account
044	Waste Reduction, Recycling, and Litter Control Account
08R	Waste Tire Removal Account
518	Water Conservation Account
727	Water Pollution Control Revolving Account
11W	Water Quality Capital Account
176	Water Quality Permit Account
16V	Water Rights Processing Account
10G	Water Rights Tracking System Account
06M	Water Storage Projects and Water Systems Facilities Subaccount of the Public Works Assistance 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
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
818	Youth Athletic Facility Account
235	Youth Tobacco Prevention Account