Washington Administrative and Accounting Manual

Chapter 80 - Foundation Data Model

Topic 10 Introduction

80.10.100   Overview

The Foundation Data Model (FDM) in Workday is the state's chart of accounts. The Chart of Accounts is a financial organizational tool that provides a complete listing of every code in an accounting system. It is a structured list of all of the codes used to categorize financial transactions and create financial reports.

FDM elements are known in Workday as worktags. Worktags are labels that are assigned to transactions, accounts, and other financial data within the system. Worktags help organize and analyze financial data in a variety of ways. Worktags allow for classifying financial information to fulfill the need for uniform, consistent terminology, and classifications to be used for budgeting, accounting, and reporting the financial activities of the state.

Most worktags have hierarchies or summaries. Hierarchies are organizational structures that show relationships between different elements in the FDM. Hierarchies reflect each code's relative place in that worktag structure. Hierarchies can have multiple layers, referred to as multi-level hierarchies, or a single layer, referred to as stand-alone hierarchies. Hierarchies are used to help drive account posting rules, custom validations and security roles. For ledger accounts, these hierarchies are referred to as summaries.

Some worktags have attributes. Attributes are additional properties or characteristics assigned to worktags that help further categorize or provide more information about the worktag that doesn't fit into a hierarchy.

This chapter details the worktags in use including the definition, structure, hierarchies, attributes, and other details.

80.10.110   Worktag Description

A worktag is a coding element used in Workday to categorize transactions. The purpose of worktags is to provide context and additional detail to our financial data. Worktags in Workday can be categorized into two types: Statewide and Company-Specific.

Statewide worktags are worktags that are defined at the state level and are to be used across all companies. They include the following:

- **Company** *(Format: ABCD_1234)*: A Company is a permanent organization responsible for oversight and administration of specific programs and services. Each state agency is represented as a unique Company.

- **Fund** *(Format: FD1234)*: In accordance with GAAP, a Fund is a fiscal and accounting entity with a self-balancing set of accounts designed to demonstrate legal compliance and fiscal accountability by segregating transactions related to certain government functions or activities.

- **Region** *(Format: RG123)*: Used to track financial activity to a county, city or town within the state or, at a high level only, out-of-state.

- **Ledger Account** *(Format: 12345)*: Used to classify, in summary, all transactions of the state into the following categories: assets, liabilities, fund balance, deferred outflows of resources, deferred inflows of resources, revenue, expenditure, and statistical accounts.

- **Spend Category** *(Format: SC12345)*: Provides a granular view of all expenditures/ expenses.

- **Information Technology (IT) Cost Category** *(Format: IT123)*: Used to record the type of information technology spend to inform detail level reports.

- **Revenue Category** *(Format: RC12345)*: Provides a granular view of all revenue types.

- **Sales Items** *(Format: SL12345)*: Provides a further breakdown of the revenue category for interagency and customer billings to support agency reporting needs.
  Note: Even though sales items are defined at a statewide level, some sales item codes are established for specific agencies and are intended to be used by those agencies.

- **Fiscal Period of Service** *(Format: PSFYFM)*: Used on transactions to track when the service was provided.

Company-Specific worktags are customizable at the company level. They include the following:

- **Appropriation** *(Format: EA12345)*: The Appropriation identifies each legislative or executive authorization to incur expenditures, (e.g., expenditure authority), for specific purposes from designated resources available or estimated to be available during a specified time period. These are company specific but assigned by OFM.

- **Budget Activity** *(Format: BA12345)*: Prescribed activities that support state agency programs and relate to government efficiency and performance budgeting.

- **Program** *(Format: PG12345)*: Identifies the major activities of an agency as expressed as a primary function or organizational unit.

- **Cost Center** *(Format: CC123456)*: Defines the organizational level of financial accountability for performing the company's primary functions.

- **Grant** *(Format: GR123456789)*: Defines funding sources for specific purposes from governmental or other entities known as sponsors, federal grantors, or state grantors.

- **Project** *(Format: PJ123456789)*: Accumulates costs for work with a planned outcome over a time period with a defined start and end date that may be capitalized or expensed. Used for operating, capital, and special projects to support management reporting.

- **Business Unit** *(Format: BU12345)*: Used to define a line of business, operating unit, or other organizational structure that requires ledger balances to carry forward each fiscal year.

- **Location** *(Format: LC123456789)*: Identifies the physical location of business assets for tracking and conducting physical inventory.

- **Allocation Pool** *(Format: AP12345678)*: Defines the tiers in the allocation plan and is used to trigger the cost allocation process.

- **Agency Use Code** *(Format: AC1234)*: This custom worktag is used for agency-specific purposes to record and track items not represented in another worktag.

Worktags simplify data entry, establish default and allowable values, and ensure valid combinations are used. Workday has validation rules that, when necessary, control which worktag combinations are appropriate. These validation rules vary by business process. Workday is delivered with standard validations and the state has added additional validations to the system. Users receive errors and cautionary pop-up windows when validation rules are invoked. A list of custom validations with error messages and explanations is available at: _____

Some validation rules work through relationships between the worktags to enforce system security or provide appropriate reporting. Refer to Section 80.10.120 - Related Worktags for more details.

Refer to subsequent topics in this chapter for more detail about each worktag.

80.10.120   Related Worktags

Related worktags are worktags that are associated with one another in a one-to-one or one-to-many correlation in Workday. Typically, one worktag is referred to as the "driver" which means that when it is input on a transaction, related worktags will either populate with a default worktag value or a listing of allowed worktag values will display in a drop-down list.

This ensures that valid combinations of worktags are used. (Note: Related worktags are not inferred for Integrations and EIBs, so the agency must include all worktags. However, the combination is validated when posted to Workday).

There are many related worktags, but here are two examples:

- The Appropriation worktag has a one-to-one relationship to the Fund worktag. When an Appropriation is input, the Fund worktag will default to the valid code.

- The Program worktag has a one-to-many relationship with the Appropriation worktag. When a Program is input, Workday will populate a drop-down list with the allowable Appropriation worktags, based on the Appropriation Level Hierarchy.

There are also Related worktags that are associated with Account Posting Rules; these are referred to as Derived worktags. For example, the Ledger Account is derived from the Spend Category or Revenue Category on an operational journal.

80.10.130   Balancing Worktags

Worktags can also be balancing worktags. This means that both the debit and credit entries must balance for that worktag element when used. The balancing worktag functionality allows for the production of a full set of financial statements for that worktag element.

The following are balancing worktags in Workday:

- Company
- Fund
- Grant
- Business Unit

To illustrate this concept, consider that a supplier invoice, which is a type of operational transaction, requires the user to enter only the expenditure (debit) side of the transaction. In this example, the user entered a supplier invoice with 2 funds and 1 spend category as follows:

Supplier	Fund	Spend Category	Debit Amount	Credit Amount
Office Depot	FD0001	SC0057	600	
Office Depot	FD0009	SC0057	400	

Workday generates the operational journal transactions with a corresponding credit transaction for each fund to keep the fund worktag in balance, as shown below. The Spend Category is not included on the credit transactions since it is not a balancing worktag.

Supplier	Fund	Spend Category	Ledger Account	Ledger Account Description	Debit Amount	Credit Amount
Office Depot	FD0001	SC0057	61000	Goods and Services	600	
Office Depot	FD0009	SC0057	61000	Goods and Services	400	
Office Depot	FD0001		21100	Accounts Payable		600
Office Depot	FD0009		21100	Accounts Payable		400

80.10.140   Office of Financial Management Responsibilities

The Office of Financial Management (OFM) established the FDM and has responsibility for its maintenance and oversight. Agencies provide input into the worktag values for their respective agencies, but OFM reviews, approves, and enters all new values. Typically, values may be deactivated but are not deleted from Workday.

OFM maintains the process for all agency requests related to worktag changes. Refer to _____ for information on how to request a change to the FDM.

80.10.150   Agency Responsibilities

Agencies should ensure the proper use of each worktag as defined in this chapter. Agencies should establish company-specific worktag values and hierarchies in enough detail to meet agency reporting requirements.

When requesting new or updates to existing worktags, be sure to follow the process outlined by OFM and submit to OFM by applicable deadlines.

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Topic 15 Company Worktag

80.15.100   Overview

A Company is a permanent organization responsible for oversight and administration of specific programs and services. Company is considered the primary level at which a legal entity holds a balanced set of books. Each state agency is represented as a unique Company in Workday, named as stated in the Revised Code of Washington (RCW) and/or the Washington Administrative and Accounting Manual (WAAM), with the following exception:

- For accounting purposes, the State Board for Community and Technical Colleges and the individual community and technical colleges are represented as one company in Workday.

The Company worktag is required on all transactions.

Company is structured as:

- Code and Ref ID: the agency acronym, underscore, and 4-digit agency number (ABCD_1234)
- Name: Agency title

80.15.110   Company Hierarchy

The Company worktag has multiple hierarchies as described below.

Company Hierarchy: Functional Group (COH)

The Company by functional group hierarchy captures the agency type, functions, and area of government for all state agencies and component units. The valid codes for the Company by functional group hierarchy are listed in the table below.

Hierarchy Level	Valid Codes
COH1 - All Agencies	COH1-0000001 - All Washington Agencies
COH2 - Operating or Component Unit	COH2-0000001 - Operating Agencies COH2-0000002 - Component Units
COH3 - Function of Government	COH3-0000001 - General Government COH3-0000002 - Human Services COH3-0000003 - Education COH3-0000004 - Transportation COH3-0000005 - Natural Resources & Recreation COH3-0000006 - General Gov't Component Units COH3-0000007 - Human Services Component Units COH3-0000008 - Education Component Units
COH4 - Area of Government	COH4-0000001 - Governmental Operations COH4-0000002 - Judicial COH4-0000003 - Legislative COH4-0000004 - Human Services COH4-0000005 - Higher Education COH4-0000006 - K-12 Education COH4-0000007 - Other Education COH4-0000008 - Transportation COH4-0000009 - Natural Resources & Recreation COH4-0000010 - Governmental Operations Component Units COH4-0000011 - Human Services Component Units COH4-0000012 - Education Component Units

Company Hierarchy: Agency Statement Code (CSH)

The Company by agency statement code hierarchy is a stand-alone hierarchy used for reporting in the Annual Comprehensive Financial Report. The valid codes for this hierarchy are as follows:

- CSH1-0000001 - Governmental Operations
- CSH1-0000002 - Judicial
- CSH1-0000003 - Legislative
- CSH1-0000004 - Human Services
- CSH1-0000005 - Adult Corrections
- CSH1-0000006 - Higher Education
- CSH1-0000007 - K-12 Education
- CSH1-0000008 - Transportation
- CSH1-0000009 - Natural Resources & Recreation
- CSH1-0000010 - Government Operations Component Units
- CSH1-0000011 - Human Services Component Units

- CSH1-0000012 - Education Component Units

Company Hierarchies Example: Below is an example of a Company worktag and its associated hierarchy values:

Hierarchy Level	Example
Transaction Level - Company	*WFTECB_3540 - Workforce Training and Education Coordinating Board*
COH1 - All Agencies	COH1-0000001 - All Washington Agencies
COH2 - Operating or Component Unit	COH2-0000001 - Operating Agencies
COH3 - Function of Government	COH3-0000003 - Education
COH4 - Area of Government	COH4-0000007 - Other Education
CSH1 - Agency Statement Code	CSH1-0000006 - Higher Education

80.15.120   Company List by Area of Government

Operating or Component Unit (COH2) FUNCTION OF GOVERNMENT (COH3) Area of Government (COH4) Company Name	Company Code
Operating Agencies (COH2-0000001)	
GENERAL GOVERNMENT (COH3-0000001)	
Governmental Operations (COH4-0000001)	
Board for Volunteer Firefighters and Reserve Officers	BVFFRO_2200
Board of Registration for Professional Engineers and Land Surveyors	BRPELS_1660
Board of Tax Appeals	BTA_1420
Bond Retirement and Interest	BRI_0100
Caseload Forecast Council	CFC_1010
Commission on Salaries Elected Officials	COS_0990
Department of Archaeology and Historic Preservation	DAHP_3550
Department of Commerce	COM_1030
Department of Enterprise Services	DES_1790
Department of Financial Institutions	DFI_1020
Department of Retirement Systems	DRS_1240
Department of Revenue	DOR_1400
Economic and Revenue Forecast Council	ERFC_1040

Operating or Component Unit (COH2) FUNCTION OF GOVERNMENT (COH3) Area of Government (COH4) Company Name	Company Code
Forensic Investigations Council	FIC_1670
Governor's Office of Indian Affairs	INA_0860
Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board	LEOFF_3410
Liquor and Cannabis Board	LCB_1950
Military Department	MIL_2450
Office of Administrative Hearings	OAH_1100
Office of Financial Management	OFM_1050
Office of Minority and Women's Business Enterprises	OMWBE_1470
Office of the Attorney General	ATG_1000
Office of the Governor	GOV_0750
Office of the Insurance Commissioner	INS_1600
Office of the Lieutenant Governor	LTG_0800
Office of the Secretary of State	SEC_0850
Office of the State Auditor	SAO_0950
Office of the State Treasurer	OST_0900
Public Disclosure Commission	PDC_0820
Public Employment Relations Commission	PERC_2750
State Board of Accountancy	ACB_1650
State Investment Board	SIB_1260
State Lottery Commission	LOT_1160
Utilities and Transportation Commission	UTC_2150
Washington Horse Racing Commission	HRC_1850
Washington State Commission on African-American Affairs	CAA_1190
Washington State Commission on Asian Pacific American Affairs	APA_0870
Washington State Commission on Hispanic Affairs	CHA_1180
Washington State Gambling Commission	GMB_1170
Washington State Leadership Board	WSLB_0830
Washington Technology Solutions	WTS_1630
Judicial (COH4-0000002)	
Administrative Office of the Courts	AOC_0550
Commission on Judicial Conduct	CJC_0500
Court of Appeals	COA_0480
Office of Civil Legal Aid	OCLA_0570
Office of Public Defense	OPD_0560

Operating or Component Unit (COH2) **FUNCTION OF GOVERNMENT (COH3)** **Area of Government (COH4)** Company Name	Company Code
Supreme Court	SUP_0450
Legislative (COH4-0000003)	
House of Representatives	REP_0110
Joint Legislative Audit and Review Committee	JLARC_0140
Joint Legislative Systems Committee	JLS_0380
Joint Transportation Committee	JTC_0130
Legislative Evaluation and Account Program Committee	LEAP_0200
Office of Legislative Support Services	LSS_0370
Office of State Legislative Labor Relations	LLR_0360
Office of the State Actuary	OSA_0350
Redistricting Commission	RDC_0910
Senate	SEN_0120
Statute Law Committee	SLC_0400
HUMAN SERVICES (COH3-0000002)	
Human Services (COH4-0000004)	
Board of Industrial Insurance Appeals	IND_1900
Department of Children, Youth, and Families	DCYF_3070
Department of Corrections	DOC_3100
Department of Health	DOH_3030
Department of Labor and Industries	LNI_2350
Department of Services for the Blind	DSB_3150
Department of Social and Health Services	DSHS_3000
Department of Veterans Affairs	DVA_3050
Employment Security Department	ESD_5400
Human Rights Commission	HUM_1200
Office of Independent Investigations	OII_2290
Washington State Criminal Justice Training Commission	CJT_2270
Washington State Health Care Authority	HCA_1070
EDUCATION (COH3-0000003)	
Higher Education (COH4-0000005)	
Central Washington University	CWU_3750
Community and Technical College System	CTCS_6990

Operating or Component Unit (COH2) **FUNCTION OF GOVERNMENT (COH3)** **Area of Government (COH4)** Company Name	Company Code
Eastern Washington University	EWU_3700
Student Achievement Council	SAC_3400
The Evergreen State College	TESC_3760
University of Washington	UW_3600
Washington State University	WSU_3650
Western Washington University	WWU_3800
K-12 Education (COH4-0000006)	
Superintendent of Public Instruction	SPI_3500
Washington Charter School Commission	WCSC_3590
Other Education (COH4-0000007)	
Eastern Washington State Historical Society	EWH_3950
State School for the Blind	SFB_3510
Washington Center for Deaf and Hard of Hearing Youth	CDHY_3530
Washington State Arts Commission	ART_3870
Washington State Historical Society	WHS_3900
Workforce Training and Education Coordinating Board	WFTECB_3540
TRANSPORTATION (COH3-0000004)	
Transportation (COH4-0000008)	
Board of Pilotage Commissioners	BPC_2050
County Road Administration Board	CRAB_4060
Department of Licensing	DOL_2400
Department of Transportation	DOT_4050
Freight Mobility Strategic Investment Board	FMSIB_4110
Transportation Commission	TRC_4100
Transportation Improvement Board	TIB_4070
Washington State Patrol	WSP_2250
Washington Traffic Safety Commission	STS_2280
NATURAL RESOURCES AND RECREATION (COH3-0000005)	
Natural Resources and Recreation (COH4-0000009)	
Columbia River Gorge Commission	CRG_4600
Department of Agriculture	AGR_4950
Department of Ecology	ECY_4610

Operating or Component Unit (COH2) **FUNCTION OF GOVERNMENT (COH3)** **Area of Government (COH4)** Company Name	Company Code
Department of Fish and Wildlife	DFW_4770
Department of Natural Resources	DNR_4900
Energy Facility Site Evaluation Council	EFSEC_4630
Environmental and Land Use Hearings Office	ELUHO_4680
Puget Sound Partnership	PSP_4780
Recreation and Conservation Funding Board	RCFB_4670
State Conservation Commission	SCC_4710
State Parks and Recreation Commission	PARKS_4650
Washington Pollution Liability Insurance Program	PLI_4620
Component Units (COH2-0000002)	
GENERAL GOVERNMENT COMPONENT UNITS (COH3-0000006)	
Governmental Operations Component Units (COH4-0000010)	
Washington Economic Development Finance Authority	EDA_1060
Washington State Housing Finance Commission	HFC_1480
HUMAN SERVICES COMPONENT UNITS (COH3-0000007)	
Human Services Component Units (COH4-0000011)	
Tobacco Settlement Authority	TOB_3040
Washington Health Care Facilities Authority	WHCFA_5990
EDUCATION COMPONENT UNITS (COH3-0000008)	
Education Component Units (COH4-0000012)	
Washington Higher Education Facilities Authority	WHEFA_3460

Topic 20 Fund Worktag

80.20.100   Overview

A fund represents a fiscal and accounting entity with a self-balancing set of ledger accounts; it records cash and other financial resources, together with all related liabilities and residual equities or balances. A fund is created by law, which generally defines its specific uses or restrictions. Alternatively, per RCW 43.88.195, OFM may create a fund in limited situations.

Fund is structured as:

• Code and Ref ID: the 4-digit fund number prefixed with FD (FD1234)

• Name: Fund title

80.20.110   Fund Hierarchy & Attributes

The Fund worktag has multiple hierarchies and an attribute as described below.

Fund Hierarchy: Fund Category (FDH)

The Fund by fund category hierarchy defines how a fund is classified for GAAP reporting purposes in the state's Annual Comprehensive Financial Report. This categorization is also used in the Account Posting Rules which are part of the transaction validation process in Workday. The valid codes for the Fund by fund category hierarchy are listed in the table below.

Hierarchy Level	Valid Codes
FDH1 - All Funds	FDH1-0000001 - All Funds

Hierarchy Level	Valid Codes
FDH2 - Fund Category	FDH2-0000001 - Governmental FDH2-0000002 - Proprietary FDH2-0000003 - Fiduciary FDH2-0000004 - Discrete Component Units FDH2-0000005 - Not Allowed FDH2-0000006 - General Long-Term Obligations FDH2-0000007 - General Capital Assets
FDH3 - GAAP Fund Type	FDH3-0000001 - General Fund FDH3-0000002 - Special Revenue Funds FDH3-0000003 - Debt Service Funds FDH3-0000004 - Capital Projects Funds FDH3-0000005 - Permanent Funds FDH3-0000006 - Enterprise Funds FDH3-0000007 - Internal Service Funds FDH3-0000008 - Private-Purpose Trust Funds FDH3-0000009 - Investment Trust Funds FDH3-0000010 - Pension (and Other Employee Benefit) Trust Funds FDH3-0000011 - Custodial Funds FDH3-0000012 - Discrete Component Units FDH3-0000013 - Statement of Activities - ISF Eliminations FDH3-0000014 - General Long-Term Obligations Subsidiary FDH3-0000015 - General Capital Assets Subsidiary
FDH4 - Roll-Up Fund	See WAAM 80.20.130 for a complete list of Roll-Up funds

Fund Hierarchy: Cash Type (FCH)

The Fund by cash type hierarchy is a stand-alone hierarchy used to indicate the custody, restrictions, or usage of cash and investments within a fund. See below for the values and definitions available in this hierarchy.

FCH1-0000001   **Treasury Fund**
Cash is on deposit in and under the control of the State Treasurer. Treasury accounts are subject to expenditure authority unless specifically exempted.

FCH1-0000002   **Treasury Trust Fund**
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.

FCH1-0000003   **Local Fund**
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.

FCH1-0000004   **Local Government Investment Pool**
Public funds as defined in RCW 43.250.020 that are on deposit in the Public Funds Investment Account, Fund FD0550, or the Separately Managed Municipal Trust Account, Fund FD0692. The State Treasurer

prescribes the rules for the operation of these accounts, invests the funds on deposit, and separately tracks the activity/balances of each investment participant.

FCH1-0000005   **Non-Cash Account**

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

Fund Hierarchy: Budget Type (FBH)

The Fund by budget type hierarchy is a stand-alone hierarchy that designates the degree to which a fund is subject to expenditure authority and allotment control. See below for the values and definitions available in this hierarchy.

FBH1-0000001   **Appropriated Account**

Appropriated accounts require legislative authorization for an agency to make expenditures and incur obligations for specific purposes from designated resources available or estimated 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).

FBH1-0000002   **Budgeted Account (Nonappropriated/Allotted)**

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.

FBH1-0000003   **Higher Education Nonappropriated/Nonallotted Account**

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.

FBH1-0000004   **Mixed Account**

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.

FBH1-0000005   **Nonappropriated/Nonallotted Account**

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.

Fund Hierarchy: Fund Statement Code (FSH)

The Fund by fund statement code hierarchy is a stand-alone hierarchy that indicates the fund statement column where each fund will be represented in the Annual Comprehensive Financial Report's basic financial statements. The following values are available in this hierarchy:

- FSH1-0000001 - General Fund
- FSH1-0000002 - Higher Education Special Revenue Fund
- FSH1-0000003 - Higher Education Endowment Fund
- FSH1-0000004 - Governmental Non-Major Funds
- FSH1-0000005 - Worker's Compensation Fund
- FSH1-0000006 - Unemployment Compensation
- FSH1-0000007 - Higher Education Student Services Fund
- FSH1-0000008 - Health Insurance Fund
- FSH1-0000009 - Enterprise Non-Major Funds
- FSH1-0000010 - Internal Service Funds
- FSH1-0000011 - Pension Trust Funds
- FSH1-0000012 - Investment Trust Funds
- FSH1-0000013 - Private Purpose Funds
- FSH1-0000014 - Custodial Funds
- FSH1-0000015 - Not Allowed

Fund Hierarchy: Fund Administering Agency (FAH)

The Fund by fund administering agency hierarchy is a stand-alone hierarchy that designates the agency responsible to provide general oversight of financial accounting records and for the cash management of the fund.

Each fund has a company designated as the administering agency. In general, local funds used by multiple agencies do not have an administering agency, however, each agency with those local funds is responsible for performing the tasks of an administering agency. To see the assigned company for a specific fund, use the Workday report FDM Extract Funds - With All Hierarchies and navigate to the FAH1 column.

Fund Attribute: Fund Type

The fund type attribute can be either Governmental, Business Type, or Fiduciary as defined below:

- **Governmental** - Activity generally funded through taxes, intergovernmental revenues, and other nonexchange revenues. These activities are usually reported in governmental funds and internal service funds.
- **Business Type** - Activity funded in whole or in part by fees charged to external parties for goods or services that are usually reported in enterprise funds.
- **Fiduciary** - Funds being held by the state in a trustee capacity, or as an agent for others. Cannot be used to support the state's own programs.

Fund Hierarchies/Attribute Example: Below is an example of Fund worktag and its associated hierarchy values and assigned attribute:

Hierarchy Level	Example
Transaction Level - Fund	*FD0099 - State Patrol Highway Account*
FDH1 - All Funds	FDH1-0000001 - All Funds
FDH2 - Fund Category	FDH2-0000001 - Governmental
FDH3 - GAAP Fund Type	FDH3-0000002 - Special Revenue Funds
FDH4 - Roll-Up Fund	FDH4-0000004 - Motor Vehicle Fund
FCH1 - Cash Type	FCH1-0000001 - Treasury Fund
FBH1 - Budget Type	FBH1-0000001 - Appropriated Account
FSH1 - Fund Statement Code	FSH1-0000004 - Governmental Non Major Fund
FAH1 - Administering Agency	FAH1-0000036 - Washington State Patrol
Fund Type Attribute	Governmental

80.20.120   Fund List

Fund ID	Fund Name
FD0001	General Fund
FD0002	Hospital Data Collection Account
FD0003	Architects' License Account
FD0004	Public Records Efficiency, Preservation, and Access Account
FD0005	Winter Recreational Program Account
FD0006	Forest Development Account
FD0007	Millersylvania Park Current Account
FD0008	Geothermal Account
FD0009	Crime Victims' Compensation Account

Fund ID	Fund Name
FD0011	Snowmobile Account
FD0012	Suspense Account
FD0013	Undistributed Receipts Account
FD0014	Local Leasehold Excise Tax Account
FD0015	Professional Engineers' Account
FD0016	Pilotage Account
FD0017	Real Estate Commission Account
FD0018	Reclamation Account
FD0019	Surveys and Maps Account
FD0020	Health Professions Account
FD0021	Business Enterprises Revolving Account
FD0022	Certified Public Accountants' Account
FD0023	Death Investigations Account
FD0024	Essential Rail Assistance Account
FD0025	Parkland Acquisition Account
FD0026	Flood Control Assistance Account
FD0027	Aquatic Lands Enhancement Account
FD0028	Timber Tax Distribution Account
FD0029	Landowner Contingency Forest Fire Suppression Account
FD0030	State Investment Board Expense Account
FD0031	State Emergency Water Projects Revolving Account
FD0032	Local Sales and Use Tax Account
FD0033	State Payroll Revolving Account
FD0034	Capitol Building Construction Account
FD0035	Aeronautics Account
FD0036	Excess Earnings Account
FD0037	Asbestos Account
FD0038	Emergency Medical Services and Trauma Care System Trust Account
FD0039	911 Account
FD0040	Industrial Insurance Premium Refund Account
FD0041	County Criminal Justice Assistance Account
FD0042	Municipal Criminal Justice Assistance Account
FD0043	Business License Account
FD0044	Fire Service Trust Account
FD0045	Safe Drinking Water Account
FD0046	Resource Management Cost Account

Fund ID	Fund Name
FD0047	Charitable, Educational, Penal and Reformatory Institutions Account
FD0048	Waste Reduction, Recycling, and Litter Control Account
FD0049	State Vehicle Parking Account
FD0050	Marine Fuel Tax Refund Account
FD0051	Natural Resources Real Property Replacement Account
FD0052	Uniform Commercial Code Account
FD0053	Real Estate Education Program Account
FD0054	Surface Mining Reclamation Account
FD0055	Recreational Fisheries Enhancement Account
FD0056	Drinking Water Assistance Account
FD0057	Vehicle License Fraud Account
FD0058	Waterworks Operator certification Account
FD0059	State and Local Improvements Revolving Account
FD0060	State and Local Improvements Revolving Account - Waste Disposal Facilities, 1980
FD0061	State Building Construction Account
FD0062	Public Works Assistance Account
FD0063	Criminal Justice Treatment Account
FD0064	Disaster Response Account
FD0065	Tourism Development and Promotion Account
FD0066	Drinking Water Assistance Administrative Account
FD0067	State Drought Preparedness Account
FD0068	Community and Technical College Capital Projects Account
FD0069	Eastern Washington University Capital Projects Account
FD0070	Washington State University Building Account
FD0071	Central Washington University Capital Projects Account
FD0072	University of Washington Building Account
FD0073	Western Washington University Capital Projects Account
FD0074	The Evergreen State College Capital Projects Account
FD0075	Salmon Recovery Account
FD0076	Real Estate Appraiser Commission Account
FD0077	Washington State Legacy Project, State Library, and Archives Account
FD0078	Securities Prosecution Fund
FD0079	Lead Paint Account
FD0080	Business and Professions Account
FD0081	Local Tax Administration Account
FD0082	Washington Real Estate Research Account

Fund ID	Fund Name
FD0083	License Plate Technology Account
FD0084	Outdoor Recreation Account
FD0085	Warm Water Game Fish Account
FD0086	State and Local Improvements Revolving Account - Water Supply Facilities
FD0087	Treasury Income Account
FD0088	Mortgage Lending Fraud Prosecution Account
FD0089	Organ and Tissue Donation Awareness Account
FD0090	Contract Harvesting Revolving Account
FD0091	Commercial Fisheries Buyback Account
FD0092	Helping Kids Speak Account
FD0093	Special License Plate Applicant Trust Account
FD0094	Legislative International Trade Account
FD0095	Produce Railcar Pool Account
FD0096	Fish and Wildlife Enforcement Reward Account
FD0097	Domestic Violence Prevention Account
FD0098	Grade Crossing Protective Fund
FD0099	State Patrol Highway Account
FD0100	Motorcycle Safety Education Account
FD0101	Building Code Council Account
FD0102	Fire Service Training Account
FD0103	Parkland Trust Revolving Fund
FD0104	Education Legacy Trust Account
FD0105	Foster Care Endowed Scholarship Trust Fund
FD0106	Gonzaga University Alumni Association Account
FD0107	Individual Development Account Program Account
FD0108	Lighthouse Environmental Programs Account
FD0109	Flexible Spending Administrative Account
FD0110	Military Department Rental and Lease Account
FD0111	Prescription Drug Consortium Account
FD0112	Problem Gambling Account
FD0113	Ski and Ride Washington Account
FD0114	Small City Pavement and Sidewalk Account
FD0115	State Financial Aid Account
FD0116	State Parks Education and Enhancement Account
FD0117	Waste Tire Removal Account
FD0118	Veterans Stewardship Account

Fund ID	Fund Name
FD0119	Washington's National Park Fund
FD0120	Transportation Infrastructure Account
FD0121	Electrical License Fund
FD0122	Highway Infrastructure Account
FD0123	RV Account
FD0124	Eastern Washington Pheasant Enhancement Account
FD0125	Puget Sound Capital Construction Account
FD0126	We Love Our Pets Account
FD0127	Boating Safety Education Certification Account
FD0128	Farm and Forest Account
FD0129	Freight Mobility Investment Account
FD0130	Riparian Protection Account
FD0131	Transportation Partnership Account
FD0132	Washington Coastal Crab Pot Buoy Tag Account
FD0133	Life Sciences Discovery Fund
FD0134	Nursing Resource Center Account
FD0135	City-County Assistance Account
FD0136	Economic Development Strategic Reserve Account
FD0137	Washington Main Street Trust Fund Account
FD0138	Rural Arterial Trust Account
FD0139	State Wildlife Account
FD0140	Highway Safety Fund
FD0141	Liquor Excise Tax Fund
FD0142	Motor Vehicle Fund
FD0143	Puget Sound Ferry Operations Account
FD0144	Aquatic Algae Control Account
FD0145	Home Security Fund Account
FD0146	Share the Road Account
FD0147	Water Rights Tracking System Account
FD0148	Veterans Innovation Program Account
FD0149	Columbia River Basin Water Supply Development Account
FD0150	Hood Canal Aquatic Rehabilitation Bond Account
FD0152	Special Wildlife Account
FD0153	Public Service Revolving Account
FD0154	Common School Construction Account
FD0155	Basic Data Fund

Fund ID	Fund Name
FD0156	Unemployment Compensation Administration Fund
FD0157	Employment Training Finance Account
FD0158	Regional Mobility Grant Program Account
FD0159	Freight Mobility Multimodal Account
FD0160	Forest and Fish Support Account
FD0161	Electronic Products Recycling Account
FD0162	Washington Auto Theft Prevention Authority Account
FD0163	Poet Laureate Account
FD0164	Heritage Barn Preservation Fund
FD0165	Large On-Site Sewage Systems Account
FD0166	Veteran Estate Management Account
FD0167	Administrative Contingency Fund
FD0168	Site Closure Account
FD0169	Agricultural Local Fund
FD0170	Grain Inspection Revolving Fund
FD0171	Affordable Housing for All Account
FD0172	Assisted Living Facility Temporary Management Account
FD0173	Manufactured and Mobile Home Dispute Resolution Program Account
FD0174	Rockfish Research Account
FD0175	Uniformed Service Shared Leave Pool Account
FD0176	Boating Activities Account
FD0177	Puget Sound Scientific Research Account
FD0178	Outdoor Education and Recreation Program Account
FD0179	Charitable Organization Education Account
FD0180	GET Ready for Math and Science Scholarship Account
FD0181	Geoduck Aquaculture Research Account
FD0182	Independent Youth Housing Account
FD0183	Traumatic Brain Injury Account
FD0184	Fair Fund
FD0185	Children's Trust Fund
FD0186	Unemployment Administrative Contingency Fund
FD0187	Insurance Commissioner's Regulatory Account
FD0188	Federal Seizure Account
FD0189	Institutions of Higher Education - Federal Appropriations Account
FD0190	Transportation Improvement Account
FD0191	Institutions of Higher Education - Contracts Account

Fund ID	Fund Name
FD0192	Firearms Range Account
FD0193	Institutions of Higher Education - Plant Account
FD0194	Institutions of Higher Education - Dedicated Local Account
FD0195	Institutions of Higher Education - Operating Fees Account
FD0196	Wildlife Rehabilitation Account
FD0197	Budget Stabilization Account
FD0198	Puget Sound Recovery Account
FD0199	Washington State Library Operations Account
FD0200	Ballast Water and Biofouling Management Account
FD0201	Community Preservation and Development Authority Account
FD0202	Financial Fraud and Identity Theft Crimes Investigation and Prosecution Account
FD0203	Legislative Oral History Account
FD0204	Skeletal Human Remains Assistance Account
FD0205	Military Department Active State Service Account
FD0206	Ignition Interlock Device Revolving Account
FD0207	Reduced Cigarette Ignition Propensity Account
FD0208	Low-Income Weatherization and Structural Rehabilitation Assistance Account
FD0209	Rural Mobility Grant Program Account
FD0210	New Motor Vehicle Arbitration Account
FD0211	Aquatic Land Dredged Material Disposal Site Account
FD0212	Parks Improvement Account
FD0213	Transitional Housing Operating and Rent Account
FD0214	Food Animal Veterinarian Conditional Scholarship Account
FD0215	Cleanup Settlement Account
FD0216	Building Communities Fund Account
FD0217	Columbia River Water Delivery Account
FD0218	Biotoxin Account
FD0219	Evergreen Jobs Training Account
FD0220	Broadband Mapping Account
FD0221	Funeral and Cemetery Account
FD0222	Guaranteed Asset Protection Waiver Account
FD0223	Woodstove Education and Enforcement Account
FD0224	Farm Labor Contractor Account
FD0225	Worker and Community Right to Know Fund
FD0226	Salary Reduction Account
FD0227	Natural Resources Conservation Areas Stewardship Account

Fund ID	Fund Name
FD0228	Washington Horse Racing Commission Operating Account
FD0229	Judicial Stabilization Trust Account
FD0230	Landscape Architects' License Account
FD0231	Real Estate and Property Tax Administration Assistance Account
FD0232	Specialized Forest Products Outreach and Education Account
FD0233	Washington State Flag Account
FD0234	Universal Vaccine Purchase Account
FD0235	State Route No. 520 Corridor Account
FD0236	Mortgage Recovery Fund Account
FD0237	Accessible Communities Account
FD0238	Appraisal Management Company Account
FD0239	Marine Resources Stewardship Trust Account
FD0240	Multiagency Permitting Team Account
FD0241	Mercury-Containing Light Product Stewardship Programs Account
FD0242	Water Rights Processing Account
FD0243	Hospital Safety Net Assessment Fund
FD0244	Basic Health Plan Trust Account
FD0245	Water Quality Permit Account
FD0246	Judicial Retirement Administrative Account
FD0247	County 911 Excise Tax Account
FD0248	Home Visiting Services Account
FD0249	Washington Opportunity Pathways Account
FD0250	Foreclosure Fairness Account
FD0251	Individual-Based/Portable Background Check Clearance Account
FD0252	Complete Streets Grant Program Account
FD0253	State Route No. 520 Civil Penalties Account
FD0254	Aerospace Training Student Loan Account
FD0255	Health Benefit Exchange Account
FD0256	Volunteer Firefighters Account
FD0257	Limousine Carriers Account
FD0258	Local Government Administrative Hearings Account
FD0259	Underground Storage Tank Account
FD0260	Local Museum Account - Washington State Historical Society
FD0261	Local Museum Account - Eastern Washington State Historical Society
FD0262	County Arterial Preservation Account
FD0263	Clarke-McNary Fund

Fund ID	Fund Name
FD0264	Columbia River Basin Taxable Bond Water Supply Development Account
FD0265	Educator Certification Processing Account
FD0266	Opportunity Scholarship Match Transfer Account
FD0267	Opportunity Expansion Account
FD0268	Capital Vessel Replacement Account
FD0269	24/7 Sobriety Account
FD0270	Hydraulic Project Approval Account
FD0271	Music Matters Awareness Account
FD0272	Damage Prevention Account
FD0273	Seattle Sounders FC Account
FD0274	Forest Fire Protection Assessment Account
FD0275	State Forest Nursery Revolving Fund
FD0276	Energy Account
FD0277	Unclaimed Personal Property Account
FD0278	Statute Law Committee Publications Account
FD0279	Access Road Revolving Fund
FD0280	Biosolids Permit Account
FD0281	Medicaid Fraud Penalty Account
FD0282	School for the Blind Account
FD0283	Forest Practices Application Account
FD0284	4-H Program Account
FD0285	Seattle Seahawks Account
FD0286	Center for Deaf and Hard of Hearing Youth Account
FD0287	Universal Communications Services Account
FD0288	Yakima Integrated Plan Implementation Account
FD0289	Charter Schools Oversight Account
FD0290	Seattle University Account
FD0291	Diesel Idle Reduction Account
FD0292	Child Rescue Fund
FD0293	Residential Services and Support Account
FD0294	Department of Licensing Technology Improvement and Data Management Account
FD0295	Andy Hill Cancer Research Endowment Fund Match Transfer Account
FD0296	Wolf-Livestock Conflict Account
FD0297	Regional Fisheries enhancement Salmonid Recovery Account
FD0298	Department of Licensing Services Account
FD0299	Medical Test Site Licensure Account

Fund ID	Fund Name
FD0300	Volunteer Firefighters' and Reserve Officers' Administrative Fund
FD0301	Manufactured and Mobile Home Park Relocation Fund
FD0302	Cost of Supervision Fund
FD0303	Hazardous Waste Assistance Account
FD0304	Regional Fisheries Enhance Group Account
FD0305	State Flower Account
FD0306	Brownfield Redevelopment Trust Fund Account
FD0307	Yakima Integrated Plan Implementation Taxable Bond Account
FD0308	Certified Public Accounting Scholarship Transfer Account
FD0309	Washington Internet Crimes Against Children Account
FD0310	Invest in Washington Account
FD0311	Washington Farmers and Ranchers Account
FD0312	Connecting Washington Account
FD0313	Electric Vehicle Account
FD0315	Early Start Account
FD0316	Puget Sound Taxpayer Accountability Account
FD0317	Judy Transportation Future Funding Program Account
FD0318	Nursing Facility Quality Enhancement Account
FD0319	Radioactive Mixed Waste Account
FD0320	Pollution Liability Insurance Agency Underground Storage Tank Revolving Account
FD0321	Washington Tennis Account
FD0322	Fire Protection Contractor License Fund
FD0323	Veterans' Emblem Account
FD0324	Temporary Worker Housing Fund
FD0325	Special Category C Account
FD0326	Air Pollution Control Account
FD0327	Oil Spill Prevention Account
FD0328	Multimodal Transportation Account
FD0329	Air Operating Permit Account
FD0330	Washington State Wrestling Account
FD0331	Chehalis Basin Account
FD0333	Dairy Nutrient Infrastructure Account
FD0334	Concealed Pistol License Renewal Notification Account
FD0335	Fred Hutch Account
FD0336	Washington State Aviation Account
FD0337	Wastewater Treatment Plant Operator Certification Account

Fund ID	Fund Name
FD0338	Gina Grant Bull Memorial Legislative Page Scholarship Account
FD0340	Low-Income Home Rehabilitation Revolving Account
FD0341	Distracted Driving Prevention Account
FD0342	Northeast Washington Wolf-Livestock Management Account
FD0343	Sexual Assault Prevention and Response Account
FD0344	Forest Health Revolving Account
FD0345	Department of Children, Youth, and Families Contracted Services Performance Improvement Account
FD0346	Aquatic Invasive Species Management Account
FD0347	Suicide-Safer Homes Project Account
FD0348	Veterans' In-State Service Shared Leave Account
FD0349	Construction Registration Inspection Account
FD0350	K-12 Criminal Background Check Account
FD0351	Freshwater Aquatic Weeds Account
FD0352	Oil Spill Response Account
FD0353	Fingerprint Identification Account
FD0354	State Seizure Account
FD0355	State Agency Office Relocation Pool Account
FD0356	Highway Worker Memorial Scholarship Account
FD0357	Early Learning Facilities Revolving Account
FD0358	Early Learning Facilities Development Account
FD0359	Family and Medical Leave Enforcement Account
FD0360	Family and Medical Leave Insurance Account
FD0361	Photovoltaic Module Recycling Account
FD0362	Foster Parent Shared Leave Pool Account
FD0363	Abandoned Recreational Vehicle Disposal Account
FD0364	Watershed Restoration and Enhancement Account
FD0365	Public Use General Aviation Airport Loan Revolving Account
FD0366	Energy Efficiency Account
FD0367	Fish and Wildlife Federal Lands Revolving Account
FD0368	Natural Resources Federal Lands Revolving Account
FD0369	Seattle Mariners Account
FD0370	Internet Consumer Access Account
FD0371	Landlord Mitigation Program Account
FD0372	Statewide Tourism Marketing Account
FD0373	Secure Drug Take-Back Program Account

Fund ID	Fund Name
FD0374	Medical Student Loan Account
FD0375	Public Disclosure Transparency Account
FD0376	Public Works Administration Account
FD0377	Youth Tobacco and Vapor Products Prevention Account
FD0378	Recreation Access Pass Account
FD0379	Student Loan Advocate Account
FD0380	Rural Jobs Program Match Transfer Account
FD0381	Department of Licensing Tuition Recovery Trust Fund
FD0382	Student Achievement Council Tuition Recovery Trust Account
FD0383	Washington History Day Account
FD0384	Open Educational Resources Account
FD0385	Vulnerable Roadway User Education Account
FD0386	Defense Community Compatibility Account
FD0387	Statewide Broadband Account
FD0388	Smoke Detection Device Awareness Account
FD0389	Indian Health Improvement Reinvestment Account
FD0390	County Road Administration Board Emergency Loan Account
FD0391	Model Toxics Control Capital Account
FD0392	Model Toxics Control Operating Account
FD0393	Model Toxics Control Stormwater Account
FD0394	Puget Sound Gateway Facility Account
FD0395	Congestion Relief and Traffic Safety Account
FD0397	Voluntary Cleanup Account
FD0398	Paint Product Stewardship Account
FD0399	Habitat Conservation Account
FD0400	Public Safety Reimbursable Bond Account
FD0401	Community and Technical College Forest Reserve Account
FD0402	Behavioral Health Loan Repayment and Scholarship Program Account
FD0403	Foundational Public Health Services Account
FD0404	San Juan Islands Programs Account
FD0405	Seattle Storm Account
FD0406	Washington State Library Archives Building Account
FD0407	Veterans Service Officer Fund
FD0408	Hemp Regulatory Account
FD0409	Career Connected Learning Account
FD0410	Workforce Education Investment Account

Fund ID	Fund Name
FD0411	Agency Financial Transaction Account
FD0412	Ambulance Transport Fund
FD0413	Climate Resiliency Account
FD0414	Fish, Wildlife, and Conservation Account
FD0415	Insurance Commissioner's Fraud Account
FD0416	Cooper Jones Active Transportation Safety Account
FD0417	Energy Independence Act Special Account
FD0418	Seattle NHL Hockey Special License Plates Account
FD0419	State Firearms Background Check System Account
FD0420	Sustainable Farms and Fields Account
FD0421	Telebehavioral Health Access Account
FD0422	Undocumented Student Support Loan Match Account
FD0423	Higher Education Non-Proprietary Local Capital Accounts
FD0424	Education Construction Fund
FD0425	Coastal Crab Account
FD0426	Washington Apples Account
FD0427	Unemployment Insurance Relief Account
FD0428	Elementary and Secondary School Emergency Relief III Account
FD0429	University of Washington Operating Fees Account
FD0430	Manufactured Home Installation Training Account
FD0431	Community and Economic Development Fee Account
FD0432	Recreation Resource Account
FD0433	State Parks Renewal and Stewardship Account
FD0434	Washington State University Operating Fees Account
FD0435	Adult Family Home Account
FD0436	Central Washington University Operating Fees Account
FD0437	State Agency Parking Account
FD0438	Impaired Driving Safety Account
FD0439	Juvenile Accountability Incentive Account
FD0440	Growth Management Planning and Environmental Review Fund
FD0441	Thurston County Capital Facilities Account
FD0442	Savings Incentive Account
FD0443	Columbia River Basin Water Supply Revenue Recovery Account
FD0444	Pipeline Safety Account
FD0445	Geologists' Account
FD0446	Financial Services Regulation Fund

Fund ID	Fund Name
FD0447	Highway Bond Retirement Fund
FD0448	Ferry Bond Retirement Fund
FD0449	Transportation Improvement Board Bond Retirement Account
FD0450	Dedicated Cannabis Account
FD0451	Public Health Supplemental Account
FD0452	Puget Sound Crab Pot Buoy Tag Account
FD0453	Criminal Justice Training Commission Firing Range Maintenance Account
FD0454	Washington State University Bond Retirement Account
FD0455	University of Washington Bond Retirement Account
FD0456	State Taxable Building Construction Account
FD0457	Gardner-Evans Higher Education Construction Account
FD0458	School Construction and Skill Centers Building Account
FD0459	Military Department Capital Account
FD0460	Watershed Restoration and Enhancement Bond Account
FD0461	Chehalis Basin Taxable Account
FD0462	Coronavirus Capital Projects Account
FD0463	Watershed Restoration and Enhancement Taxable Bond Account
FD0464	Debt-Limit General Fund Bond Retirement Account
FD0465	Debt-Limit Reimbursable Bond Retirement Account
FD0466	Nondebt-Limit General Fund Bond Retirement Account
FD0467	Nondebt-Limit Reimbursable Bond Retirement Account
FD0468	Nondebt-Limit Proprietary Appropriated Bond Retirement Account
FD0469	Nondebt-Limit Proprietary Nonappropriated Bond Retirement Account
FD0470	Nondebt-Limit Revenue Bond Retirement Account
FD0471	University of Washington Facilities Bond Retirement Account
FD0472	Toll Facility Bond Retirement Account
FD0473	Correctional Industries Account
FD0474	Self-Insurance Revolving Account
FD0475	State Treasurer's Service Fund
FD0476	Legal Services Revolving Account
FD0477	Secretary of State's Revolving Fund
FD0478	Coastal Protection Account
FD0479	Investment Income Account
FD0480	Transportation Equipment Fund
FD0481	Natural Resources Equipment Fund
FD0482	Municipal Revolving Account

Fund ID	Fund Name
FD0483	Personnel Service Fund
FD0484	Surplus and Donated Food Commodities Revolving Fund
FD0485	State Health Care Authority Administrative Account
FD0486	Education Technology Revolving Account
FD0487	Enterprise Services Account
FD0488	Antitrust Revolving Account
FD0489	King Street Railroad Station Facility Account
FD0490	Shared Game Lottery Account
FD0491	Office of Financial Management - Labor Relations Service Account
FD0492	Uniform Dental Plan Benefits Administration Account
FD0493	Uniform Medical Plan Benefits Administration Account
FD0494	Institutions of Higher Education - Stores Account
FD0495	Local Government Archives Account
FD0496	Legislative Gift Center Account
FD0497	Institutions of Higher Education - Data Processing Account
FD0498	Fish and Wildlife Equipment Revolving Account
FD0499	Self-Insured Employer Overpayment Reimbursement Fund
FD0500	Industrial Insurance Rainy Day Fund
FD0501	Information Technology Investment Revolving Account
FD0502	Institutions of Higher Education - Printing Account
FD0503	Certificates of Participation and Other Financing Account - Local
FD0504	Institutions of Higher Education - Other Facilities Account
FD0505	Minority and Women's Business Enterprises Account
FD0506	Higher Education Personnel Service Fund
FD0507	Separately Managed State Treasurer's Services Account
FD0508	Institutions of Higher Education - Retirement Benefits Revolving Account
FD0509	Washington Technology Solutions Revolving Account
FD0510	Institutions of Higher Education - Motor Pool Account
FD0511	Shared Information Technology System Revolving Account
FD0512	Washington College Savings Program Account
FD0513	Statewide Information Technology System Development Revolving Account
FD0514	Office of Financial Management Central Service Account
FD0515	Imaging Account
FD0516	State Patrol Nonappropriated Airplane Revolving Account
FD0517	Statewide Information Technology System Maintenance and Operations Revolving Account
FD0518	School Employees' Benefits Board Insurance Reserve Fund

Fund ID	Fund Name
FD0519	School Employees' Benefits Board Flexible Spending and Dependent Care Administrative Account
FD0520	School Employees' Benefits Board Dental Benefits Administration Account
FD0521	Lottery Investment Account
FD0522	Financial Education Public-Private Partnership Account
FD0523	Dairy/Forage Facility Revolving Fund
FD0524	Auditing Services Revolving Account
FD0525	Administrative Hearings Revolving Fund
FD0526	Washington Horse Racing Commission Washington Bred Owners' Bonus Fund and Breeder Awards Account
FD0528	Pension Funding Stabilization Account
FD0529	School Employees' Insurance Administrative Account
FD0530	School Employees' Insurance Account
FD0531	School Employees' Benefits Board Medical Benefits Administrative Account
FD0532	Toll Collection Account
FD0533	Educator Conditional Scholarship Account
FD0534	Washington Horse Racing Commission Class C Purse Fund
FD0535	Washington State Council of Firefighters Benevolent Fund
FD0536	Law Enforcement Memorial Account
FD0537	Perpetual Surveillance and Maintenance Account
FD0538	Liquor Revolving Fund
FD0539	Tuition Recovery Trust Fund
FD0540	University of Washington University Hospital Account
FD0541	Oyster Reserve Land Account
FD0542	Miscellaneous Enterprise Activities Account
FD0543	Tacoma Narrows Toll Bridge Account
FD0544	Institutional Stores Account
FD0545	Derelict Vessel Removal Account
FD0546	Agricultural Conservation Easements Account
FD0547	DNA Database Account
FD0548	Fruit and Vegetable Inspection Account
FD0549	Institutions of Higher Education - Associated Students Account
FD0550	Public Funds Investment Account
FD0551	Institutions of Higher Education - Bookstore Account
FD0552	Washington State Combined Fund Drive Account
FD0553	Veterans' Memorial Account
FD0554	Administrator for Intestate Estates Account

Fund ID	Fund Name
FD0555	Institutions of Higher Education - Parking Account
FD0556	Washington Housing Trust Account
FD0557	Graduate Fellowship Trust Account
FD0558	Alaskan Way Viaduct Replacement Project Account
FD0559	Federal Food Services Revolving Fund
FD0560	Judicial Information System Account
FD0561	Pollution Liability Insurance Program Trust Account
FD0562	Heating Oil Pollution Liability Trust Account
FD0563	Risk Management Administration Account
FD0564	Liability Account
FD0565	Law Enforcement Officers' and Firefighters' Retirement System Plan 2 Expense Fund
FD0566	Election Account
FD0567	Transportation 2003 Account (Nickel Account)
FD0568	Washington Youth and Families Account
FD0569	Conservation Assistance Revolving Account
FD0570	Performance Audits of Government Account
FD0571	Community and Technical College Innovation Account
FD0572	Skilled Nursing Facility Safety Net Trust Fund
FD0573	Water Pollution Control Revolving Administration Account
FD0574	Yakima Integrated Plan Implementation Revenue Recovery Account
FD0575	Community Forest Trust Account
FD0576	Long-Term Services and Supports Trust Account
FD0577	Institutions of Higher Education - Food Services Account
FD0578	Institutions of Higher Education - Other Enterprises Account
FD0579	Multiuse Roadway Safety Account
FD0580	Institutions of Higher Education - Housing and Food Account
FD0581	Vocational Education Programs Revolving Fund - Correctional Industries
FD0582	State Lottery Account
FD0583	Lottery Administrative Account
FD0584	Interstate 405 and State Route No. 167 Express Toll Lanes Account
FD0585	Department of Retirement Systems Expense Fund
FD0586	Agricultural Permanent Account
FD0587	Millersylvania Park Trust Fund
FD0588	Normal School Permanent Account
FD0589	Permanent Common School Fund
FD0590	Scientific Permanent Account

Fund ID	Fund Name
FD0591	State University Permanent Account
FD0592	Accident Fund
FD0593	Medical Aid Fund
FD0594	Accident Reserve Fund
FD0595	Volunteer Firefighters' Relief and Pension Principal Fund
FD0596	State Patrol Retirement Plan 1 Fund
FD0597	Judges' Retirement Fund
FD0598	Unemployment Compensation Fund
FD0599	Unemployment Compensation Federal Employment Benefit Payment Fund
FD0600	State Patrol Retirement Plan 2 Fund
FD0601	Public Employees' Retirement System Plan 1 Fund
FD0602	Teachers' Retirement System Plan 1 Fund
FD0603	School Employees' Retirement System Combined Plan 2 and 3 Fund
FD0604	Public Safety Employees' Retirement System Plan 2 Fund
FD0605	Foster Care Trust Fund
FD0606	Public Employees' Retirement System Combined Plan 2 and Plan 3 Fund
FD0607	Teachers' Retirement System Combined Plan 2 and 3 Fund
FD0608	Community Services Revolving Fund
FD0609	Washington State Historical Trust Account
FD0610	Discrete Component Units Processing Account
FD0611	Institutional Residents' Deposit Account
FD0612	Distinguished Professorship Trust Account
FD0613	Natural Resources Deposit Account
FD0614	University of Washington Higher Education Retirement Plan Supplemental Benefit Fund
FD0615	Washington State University Higher Education Retirement Plan Supplemental Benefit Fund
FD0616	Eastern Washington University Higher Education Retirement Plan Supplemental Benefit Fund
FD0617	Central Washington University Higher Education Retirement Plan Supplemental Benefit Fund
FD0618	The Evergreen State College Higher Education Retirement Plan Supplemental Benefit Fund
FD0619	Western Washington University Higher Education Retirement Plan Supplemental Benefit Fund
FD0620	Community and Technical College Higher Education Retirement Plan Supplemental Benefit Fund
FD0621	Rural Rehabilitation Account
FD0622	Rural Washington Loan Account
FD0624	Covid-19 Unemployment Account
FD0625	Covid-19 Public Health Response Account

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Fund ID	Fund Name
FD0626	Coronavirus State Fiscal Recovery Fund
FD0627	Washington Rescue Plan Transition Account
FD0628	Public Employees' and Retirees' Insurance Account
FD0629	Deferred Compensation Principal Account
FD0630	Water Pollution Control Revolving Account
FD0631	Judicial Retirement Principal Account
FD0632	Insurance Reserve Account
FD0633	Child Care Facility Revolving Account
FD0634	Nursing Home Civil Penalties Fund
FD0635	Centennial Document Preservation and Modernization Account
FD0636	High Occupancy Vehicle Account
FD0637	Certificates of Participation and Other Financing Account - State
FD0638	Community and Technical College Faculty Awards Trust Fund
FD0639	Hanford Area Economic Investment Account
FD0640	Health Professional Loan Repayment and Scholarship Program Account
FD0641	Washington Career and College Pathways Innovation Challenge Program Account
FD0642	Governor's Interagency Committee of State Employed Women Account
FD0643	Institutional Clearing and Transmittal Account
FD0644	Department of Social and Health Services Child Support Services Account
FD0645	Programs for Children and Families Account
FD0646	Maritime Historic Restoration and Preservation Account
FD0647	Miscellaneous Program Account
FD0648	Basic Health Plan Subscription Account
FD0649	Center for the Improvement of Student Learning Account
FD0650	Local Real Estate Excise Tax Account
FD0651	Washington Interstate Commission on Higher Education Professional Student Exchange Program Trust Fund
FD0652	University of Washington Collegiate License Plate Account
FD0653	Seized Contraband Account
FD0654	Washington State University Collegiate License Plate Account
FD0655	Prostitution Prevention and Intervention Account
FD0656	Western Washington University Collegiate License Plate Account
FD0657	Eastern Washington University Collegiate License Plate Account
FD0658	School Zone Safety Account
FD0659	Cross-State Trail Account
FD0660	Central Washington University Collegiate License Plate Account

Fund ID	Fund Name
FD0661	Miscellaneous Transportation Programs Account
FD0662	State Educational Trust Account
FD0663	The Evergreen State College Collegiate License Plate Account
FD0664	Washington Advanced College Tuition Payment Program Account
FD0665	Advanced Environmental Mitigation Revolving Account
FD0666	College Clearing Account
FD0667	State Investment Board Commingled Trust Funds - Monthly Bond Account
FD0668	Local Tourism Promotion Account
FD0669	Washington Achieving a Better Life Experience Program Account
FD0670	Institutional Welfare and Betterment Account
FD0671	Opportunity Scholarship Custodial Account
FD0672	School Employees' Benefits Board Salary Reduction Account
FD0673	Stadium and Exhibition Center Account
FD0675	Youth Athletic Facility Account
FD0676	Law Enforcement Officers' and Firefighters' Retirement System Plan 1 Fund
FD0677	Impaired Physician Account
FD0678	Livestock Nutrient Management Account
FD0679	Tobacco Settlement Account
FD0680	Tobacco Prevention and Control Account
FD0681	Law Enforcement Officers' and Firefighters' Retirement System Plan 2 Fund
FD0682	Agricultural College Trust Management Account
FD0683	Developmental Disabilities Endowment Trust Account
FD0684	Capitol Furnishings Preservation Committee Account
FD0685	Four-Year Student Child Care in Higher Education Account
FD0686	Law Enforcement Officers' and Firefighters' Retirement System Benefits Improvement Account
FD0687	Institutions of Higher Education - Agency Account
FD0688	G. Robert Ross Distinguished Faculty Award Fund
FD0689	American Indian Scholarship Endowment Account
FD0690	Exceptional Faculty Award Endowment Fund
FD0691	Money-Purchase Retirement Savings Principal and Administrative Accounts
FD0692	Separately Managed Public Funds Investment Account
FD0693	Grant-in-Aid Scholarship and Fellowship Account
FD0694	Separately Managed State Agency Investment Account
FD0695	Institutions of Higher Education - Student Loan Account
FD0696	Institutions of Higher Education - Work Study Account

Fund ID	Fund Name
FD0697	Developmental Disabilities Community Services Account
FD0698	Foster Care Scholarship Endowment Account
FD0699	Institutions of Higher Education - Annuity and Life Income Account
FD0700	Institutions of Higher Education - Local Account
FD0701	Institutional Financial Aid Fund
FD0702	State Investment Board Commingled Trust Funds
FD0703	OASI Revolving Account
FD0704	OASI Contribution Account
FD0705	Federal Forest Revolving Account
FD0706	Advance Right-of-Way Revolving Account
FD0707	Supplemental Pension Account
FD0708	Washington Judicial Retirement Fund
FD0709	Second Injury Account
FD0710	Gambling Revolving Account
FD0711	Plumbing Certificate Account
FD0712	Public Facilities Construction Loan Revolving Account
FD0713	Deferred Compensation Administrative Account
FD0714	Pressure Systems Safety Account
FD0715	Radiation Perpetual Maintenance Fund
FD0716	ORV and Nonhighway Vehicle Account
FD0717	Nonhighway and Off-Road Vehicle Activities (NOVA) Program Account
FD0718	Institutional Impact Account
FD0721	State Social and Health Services Construction Account
FD0722	Commemorative Works Account
FD0723	Transportation Innovative Partnership Account
FD0725	Hospital Infection Control Grant Account
FD0729	Business Assistance Account
FD0730	Disabled Veterans Assistance Account
FD0731	Opportunity Express Account
FD0732	State Efficiency and Restructuring Account
FD0733	Basic Health Plan Stabilization Account
FD0734	Native Education Public-Private Partnership Account
FD0735	High School Completion Account
FD0736	Science, Technology, Engineering, and Mathematics Education Lighthouse Account
FD0737	Education Savings Account
FD0738	Regional Transportation Investment District Account

Fund ID	Fund Name
FD0739	Federal Local Rail Service Assistance Account
FD0740	Capitol Campus Reserve Account
FD0741	Department of Social and Health Services Trust Account
FD0742	Washington State Health Insurance Pool Account
FD0743	Manufacturing and Warehousing Job Centers Account
FD0744	Rosa Franklin Legislative Internship Program Scholarship Account
FD0745	Forest Resiliency Account
FD0746	Manufacturing Cluster Acceleration Account
FD0747	Fair Start for Kids Account
FD0748	DOT Purple Heart State Account
FD0749	DVA Purple Heart State Account
FD0750	MIL Purple Heart State Account
FD0751	State Health Care Affordability Account
FD0752	Statewide 988 Behavioral Health Crisis Response and Suicide Prevention Line Account
FD0753	Wildfire Response, Forest Restoration, and Community Resilience Account
FD0754	Clean Fuels Program Account
FD0755	Recycled Content Account
FD0756	Recycling Enhancement Account
FD0757	Refrigerant Emission Management Account
FD0758	DOL Wage Lien Account
FD0759	ATG Charitable Asset Protection Account
FD0760	Driver Licensing Technology Support Account
FD0761	Carbon Emissions Reduction Account
FD0762	Climate Investment Account
FD0763	Climate Commitment Account
FD0764	Natural Climate Solutions Account
FD0765	Air Quality and Health Disparities Improvement Account
FD0766	Billy Frank Jr. National Statuary Hall Fund
FD0767	Energy Facility Site Evaluation Council Account
FD0768	School Seismic Safety Grant Program Account
FD0769	Clean Energy Transition Workforce Account
FD0770	Washington Student Loan Account
FD0771	Apple Health and Homes Account
FD0772	Capital Community Assistance Account
FD0773	Renewable Fuels Accelerator Account
FD0774	Energy Efficiency Revolving Loan Capitalization Account

Fund ID	Fund Name
FD0775	Electric Vehicle Incentive Account
FD0776	Community Reinvestment Account
FD0777	Driver Resource Center Fund
FD0778	Equitable Access to Credit Program Account
FD0779	State Lands Development Authority Capital Account
FD0780	State Lands Development Authority Operating Account
FD0781	Veterans and Military Members Suicide Prevention Account
FD0782	Washington State Global War on Terror Memorial Account
FD0783	Washington State Leadership Board Account
FD0784	Washington State Leadership Board Special License Plate Account
FD0785	Climate Active Transportation Account
FD0786	Climate Transit Programs Account
FD0787	Move Ahead WA Account
FD0788	Move Ahead WA Flexible Account
FD0789	Price Ceiling Unit Emission Reduction Investment Account
FD0790	Patches Pal License Plate Account
FD0791	Washington Wine License Plate Account
FD0793	Washington State Attorney General Humane Detention Account
FD0794	Digital Equity Account
FD0795	Medication for People Living with HIV Rebate Revenue Account
FD0796	Child Sexual Abuse and Sex Trafficking Prevention and Identification Public-Private Partnership Account
FD0797	Derelict Structure Removal Account
FD0798	Fire Protection Compliance Account
FD0799	Opioid Abatement Settlement Account
FD0800	State Hazard Mitigation Revolving Loan Account
FD0801	Employee Ownership Revolving Loan Program Account
FD0802	Responsible Battery Management Account
FD0803	Down Payment Assistance Account
FD0804	Emergency Drought Response Account
FD0805	Clean Fuels Transportation Investment Account
FD0806	Covenant Homeownership Account
FD0807	Homeowner Recovery Account
FD0808	Renewable Energy Local Benefit Account
FD0809	State Crime Victim and Witness Assistance Account
FD0810	Washington State Eastern Washington Cultural Landscape Feature Account

Fund ID	Fund Name
FD0811	Land Bank Account
FD0812	GOV Central Service Account
FD0813	Self-Insurance Reserve Fund
FD0814	Reserve Officers' Relief and Pension Principal Fund
FD0815	Surgical Smoke Evacuation Account
FD0816	Salary and Insurance Contribution Increase Revolving Account
FD0817	Long-Term Obligations Subsidiary Account
FD0818	General Capital Assets Subsidiary Account
FD0819	Fallen Firefighter Memorial Account
FD0820	Port District Equity Fund
FD0821	Family Medicine Workforce Development Account
FD0822	Stadium World Cup Capital Account
FD0823	Agricultural Pest and Disease Response Account
FD0824	Clean Fuels Credit Account
FD0825	Inflation Reduction Elective Pay Account
FD0826	Fern Lodge Maintenance Account
FD0827	Tribal Opioid Prevention and Treatment Account
FD9960	Estimated All Other Funds FTEs

Note: This list does not include roll-up funds

80.20.130   Roll-up Fund List

FUND CATEGORY Fund Type Roll-Up Fund ID - Fund Name	Hierarchy Code
GOVERNMENTAL FUNDS	**FDH2-0000001**
General Fund	**FDH3-0000001**
FD9001 - General Fund - Basic Account	FDH4-0000001
FD9002 - Administrative Accounts in the General Fund	FDH4-0000002
FD9003 - Other Accounts in the General Fund	FDH4-0000003
Special Revenue Funds	**FDH3-0000002**
FD9004 - Motor Vehicle Fund	FDH4-0000004
FD9005 - Multimodal Transportation Fund	FDH4-0000005
FD9006 - Central Administrative and Regulatory Fund	FDH4-0000006
FD9007 - Human Services Fund	FDH4-0000007

FUND CATEGORY Fund Type Roll-Up Fund ID - Fund Name	Hierarchy Code
FD9008 - Wildlife and Natural Resources Fund	FDH4-0000008
FD9009 - Higher Education Fund	FDH4-0000009
FD9010 - Local Construction and Loan Fund	FDH4-0000010
Debt Service Funds	**FDH3-0000003**
FD9011 - General Obligation Bond Fund	FDH4-0000011
FD9012 - Transportation General Obligation Bond Fund	FDH4-0000012
FD9014 - Transportation Revenue Bond Fund	FDH4-0000014
Capital Projects Funds	**FDH3-0000004**
FD9015 - State Facilities Fund	FDH4-0000015
FD9016 - Higher Education Facilities Fund	FDH4-0000016
Permanent Funds	**FDH3-0000005**
FD9017 - Higher Education Endowment and Other Permanent Funds	FDH4-0000017
FD9018 - Common School Permanent Fund	FDH4-0000018
PROPRIETARY FUNDS	**FDH2-0000002**
Enterprise Funds	**FDH3-0000006**
FD9019 - Workers' Compensation Fund	FDH4-0000019
FD9020 - Lottery Fund	FDH4-0000020
FD9021 - Institutional Fund	FDH4-0000021
FD9022 - Unemployment Compensation Fund	FDH4-0000022
FD9023 - Higher Education Student Services Fund	FDH4-0000023
FD9032 - Higher Education Blended Component Units	FDH4-0000023
FD9033 - Higher Education Internal Lending Account	FDH4-0000023
FD9024 - Other Activities Fund	FDH4-0000024
FD9025 - Health Insurance Fund	FDH4-0000025
FD9026 - State Guaranteed Education Tuition Program Fund	FDH4-0000026
FD9027 - Paid Family and Medical Leave Compensation Fund	FDH4-0000027
Internal Service Funds	**FDH3-0000007**
FD9028 - General Services Fund	FDH4-0000028
FD9029 - Data Processing Revolving Fund	FDH4-0000029
FD9030 - Higher Education Revolving Fund	FDH4-0000030
FD9031 - Risk Management Fund	FDH4-0000031
FIDUCIARY FUNDS	**FDH2-0000003**
Private-Purpose Trust Funds	**FDH3-0000008**

FUND CATEGORY Fund Type Roll-Up Fund ID - Fund Name	Hierarchy Code
FD9055 - Other Private-Purpose Trust Fund	FDH4-0000053
Investment Trust Funds	**FDH3-0000009**
FD9054 - Local Government Pooled Investments Fund	FDH4-0000052
Pension (and Other Employee Benefit) Trust Funds	**FDH3-0000010**
FD9034 - Public Employees' Retirement System Plan 1 Fund	FDH4-0000032
FD9035 - Public Employees' Retirement System Plans 2 and 3 Defined Benefit Fund	FDH4-0000033
FD9036 - Public Employees' Retirement System Plan 3 Defined Contribution Fund	FDH4-0000034
FD9037 - Teachers' Retirement System Plan 1 Fund	FDH4-0000035
FD9038 - Teachers' Retirement System Combined Plan 2 and 3 Defined Benefit Fund	FDH4-0000036
FD9039 - Teachers' Retirement System Plan 3 Defined Contribution Fund	FDH4-0000037
FD9040 - Public Safety Employees' Retirement System Plan 2 Fund	FDH4-0000038
FD9041 - Law Enforcement Officers' and Firefighters' Retirement System Plan 1 Fund	FDH4-0000039
FD9042 - Law Enforcement Officers' and Firefighters' Retirement System Plan 2 Fund	FDH4-0000040
FD9043 - State Patrol Retirement Plan 2 Fund	FDH4-0000041
FD9044 - State Patrol Retirement Plan 1 Fund	FDH4-0000042
FD9045 - Judicial Retirement Fund	FDH4-0000043
FD9046 - Volunteer Firefighters' and Reserve Officers' Retirement Fund	FDH4-0000044
FD9047 - Judges' Supplemental Retirement Defined Contribution Fund	FDH4-0000045
FD9048 - Judges' Retirement Fund	FDH4-0000046
FD9049 - School Employees' Retirement System Combined Plan 2 and 3 Defined Benefit Fund	FDH4-0000047
FD9050 - School Employees' Retirement System Plan 3 Defined Contribution Fund	FDH4-0000048
FD9051 - Deferred Compensation Trust Fund	FDH4-0000049
FD9052 - Reserve Officers' Retirement Fund	FDH4-0000050
FD9053 - Higher Education Retirement Plan Supplemental Benefit Fund	FDH4-0000051
Custodial Funds	**FDH3-0000011**
FD9056 - Other Custodial Funds	FDH4-0000054
FD9057 - Clearing and Suspense Fund	FDH4-0000055
FD9058 - Local Government Distributions Fund	FDH4-0000056
FD9059 - Pooled Investments Fund	FDH4-0000057
FD9060 - Retiree Health Insurance Fund	FDH4-0000058
DISCRETE COMPONENT UNITS	**FDH2-0000004**

FUND CATEGORY Fund Type Roll-Up Fund ID - Fund Name	Hierarchy Code
Discrete Component Units	**FDH3-0000012**
FD9061 - Proprietary Fund Type Financing Authority	FDH4-0000059
NOT ALLOWED	**FDH2-0000005**
Statement of Activities - ISF Elimination	**FDH3-0000013**
FD9062 - Statement of Activities - ISF Elimination	FDH4-0000060
GENERAL LONG-TERM OBLIGATIONS	**FDH2-0000006**
General Long-Term Obligations Subsidiary	**FDH3-0000014**
FD9064 - General Long-Term Obligations Subsidiary	FDH4-0000061
GENERAL CAPITAL ASSETS	**FDH2-0000007**
General Capital Assets Subsidiary	**FDH3-0000015**
FD9063 - General Capital Assets Subsidiary	FDH4-0000062

For more detailed fund information, refer to the [fund reference manual](#).

Topic 25 Appropriation Worktag

Chapter, Topic, Section	Title	Effective Date	Page Number
80.25.100	Overview		45
80.25.110	Appropriation Hierarchy & Attributes		45

80.25.100   Overview

An appropriation is legislative authority that permits agencies to incur expenditures for specific purposes from designated resources available or estimated to be available during a specified fiscal period. Through appropriations or inclusion of non-appropriated funds, expenditure authority provided by enacted legislation allows agencies to disburse funds or accrue liabilities during specific fiscal periods, from specific accounts, and up to specified amounts.

Expenditure authority provided by the Governor or their designee (often the Director of the Office of Financial Management) is given through allocations, approval of unanticipated receipts, or across-the-board spending reductions.

Appropriation is a driver worktag related to Fund. Only one Fund is valid for each appropriation.

Appropriation is structured as:

- Code and Ref ID: the 5-digit appropriation number prefixed with EA (EA12345)
- Name: Company | Program | Subprogram | Base Appropriation Proviso | Proviso | Sub-proviso | Fund – Appropriation Type | Fiscal Period

80.25.110   Appropriation Hierarchy & Attributes

The Appropriation worktag has multiple hierarchies and attributes as described below.

Appropriation Hierarchy: Appropriation (EAH)

The Appropriation hierarchy describes the detail level of expenditure authority within the approved budgets for appropriated funds and separately identifies nonbudgeted activities. This hierarchy shows provisos and subprovisos, as defined in enacted budget law.

Appropriation Hierarchy: Program Level (ALH)

The Appropriation by program level hierarchy captures the allowed Company, Program and Sub-Program for the appropriation, which is enforced by relationship from the Program hierarchy PGH3 and PGH4.

Appropriation Hierarchy: Appropriation Subtype (ATH)

The Appropriation by appropriation subtype hierarchy is a stand-alone hierarchy that provides a more granular breakdown of the appropriation type attribute (described below). Categories within this hierarchy are defined and include the available valid codes for each category.

- **State** - Denotes appropriations funded by revenues generated by the state's authority to tax, license, or collect fees from the public.
  - ATH1-0000001 - State
  - ATH1-0000007 - State Appropriation/Biennium 2023-2025
  - ATH1-0000006 - State Reappropriation/Biennium 2021-2023
  - ATH1-0000015 - State Reappropriation/Biennium 2019-2021
  - ATH1-0000018 - State Reappropriation/Biennium 2017-2019
  - ATH1-0000017 - State Reappropriation/Biennium 2015-2017
  - ATH1-0000016 - State Reappropriation/Biennium 2013-2015
  - ATH1-0000019 - State Reappropriation/Biennium 2011-2013
  - ATH1-0000034 - State Reappropriation/Biennium 2009-2011
  - ATH1-0000033 - State Reappropriation/Biennium 2007-2009
  - ATH1-0000032 - State Reappropriation/Biennium 2003-2005

- **State Governors Emergency** - Denotes state appropriations assigned to the funding identified as "Governor's Emergency" in the Appropriations Act.
  - ATH1-0000005 - State Governors Emergency

- **State Nonappropriated** - Denotes activity associated with nonappropriated/allotted funds.
  - ATH1-0000003 - State Nonappropriated
  - ATH1-0000008 - State Nonappropriated Reappropriation/Biennium 2009-2011

- **State Nonbudgeted** - Denotes activity associated with nonbudgeted funds.
  - ATH1-0000009 - State Nonbudgeted

- **State Suspense** - Denotes Appropriation code that has been provided for agency clearing activity without specific expenditure authority. (This activity must net to zero during the defined appropriation period.)
  - ATH1-0000012 - State Suspense

- **Federal** - Denotes appropriations funded by grants and contracts with federal government agencies.

- ATH1-0000002 - Federal
- ATH1-0000014 - Federal Appropriation/Biennium 2023-2025
- ATH1-0000013 - Federal Reappropriation/Biennium 2021-2023
- ATH1-0000024 - Federal Reappropriation/Biennium 2019-2021
- ATH1-0000031 - Federal Reappropriation/Biennium 2011-2013
- ATH1-0000021 - Federal Reappropriation/Biennium 2005-2007

- **Federal Stimulus** - Denotes appropriations funded by grants and contracts with federal government agencies under various federal stimulus acts.
  - ATH1-0000022 - Federal Stimulus
  - ATH1-0000020 - Federal Stimulus Reappropriation/Biennium 2021-2023
  - ATH1-0000023 - Federal Stimulus/American Rescue Plan Act (ARPA)
  - ATH1-0000026 - Federal Stimulus CRRSA/Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act
  - ATH1-0000027 - Federal Stimulus CRRSA-GEER/CRRSA Act-Governor's Emergency Education Relief fund program.

- **Federal Stimulus Nonappropriated** - Denotes activity in nonappropriated/allotted accounts funded by grants and contracts with federal government agencies under various federal stimulus acts.
  - ATH1-0000025 - Federal Stimulus Nonappropriated

- **Federal Unanticipated** - Denotes expenditure authority funded by grants and contracts with federal government agencies that were not included in the biennial budget request. This does not include federal stimulus funds.
  - ATH1-0000028 - Federal Unanticipated

- **Federal Unanticipated Stimulus** - Denotes expenditure authority funded by grants and contracts with federal government agencies that were not included in the biennial budget request and are funded under various federal stimulus acts.
  - ATH1-0000037 - Federal Unanticipated Stimulus

- **Federal Suspense** - Denotes Appropriation code that has been provided for agency clearing activity without specific expenditure authority. (This activity must net to zero during the defined appropriation period.)
  - ATH1-0000010 - Federal Suspense

- **Private/Local** - Denotes appropriations funded by grants, contracts, etc., with private parties or local government agencies.
  - ATH1-0000004 - Private/Local
  - ATH1-0000036 - Private/Local Reappropriation/Biennium 2023-2025
  - ATH1-0000035 - Private/Local Reappropriation/Biennium 2021-2023
  - ATH1-0000029 - Private/Local Reappropriation/Biennium 2019-2021
  - ATH1-0000030 - Private/Local Reappropriation/Biennium 2009-2011

- **Private/Local Unanticipated** - Denotes appropriations funded by grants, contracts, etc., with private parties or local government agencies that were not included in the biennial budget request. This does not include activity between Washington state agencies.
  - ATH1-0000038 - Private/Local Unanticipated

- **Private/Local Suspense** - Denotes Appropriation code that has been provided for agency clearing activity without specific expenditure authority. (This activity must net to zero during the defined appropriation period.)
  - ATH1-0000011 - Private/Local Suspense

- **Revenue Only** - Denotes Appropriation code that has been provided for revenue only activity.
  - ATH1-9999999 - Revenue Only

- **Staff Months** - Denotes Appropriation code that has been provided for staff month activity.
  - ATH1-9900000 - Staff Months Only

Appropriation Hierarchy: Budget Type (BTH)

The Appropriation by budget type hierarchy is a stand-alone hierarchy used to indicate the budget (i.e., operating, capital, transportation) from which the appropriation was made. It also includes categories for revenue only and staff months only. The valid codes for this hierarchy are as follows:

- BTH1-0000001 - Omnibus Operating
- BTH1-0000002 - Transportation Operating
- BTH1-0000003 - Transportation Capital
- BTH1-0000004 - Capital Construction
- BTH1-9900000 - Staff Months Only
- BTH1-9999999 - Revenue Only

Appropriation Hierarchy: Capital Budget (CBH)

The Appropriation by capital budget hierarchy is a stand-alone hierarchy used to indicate the capital project associated with capital construction appropriations.

Appropriation Hierarchy: Near General Fund Status (NGH)

The Appropriation by near General Fund status hierarchy is a stand-alone hierarchy used to indicate which appropriations are related to the General Fund-State (FD0001) and near General Fund-State funds and, thus, cannot exceed the projected forecast revenue over the ensuing four-year period. The valid codes for this hierarchy are as follows:

- NGH1-0000001 - Not Applicable
- NGH1-0000002 - Near General Fund - Subject to Outlook
- NGH1-0000003 - Reserve

Appropriation Hierarchy: Proviso Condition Hierarchy (PVH)

The Appropriation by proviso condition hierarchy is a stand-alone hierarchy used to indicate appropriations that are conditioned upon the agency's completion of gated information technology projects. The valid codes for this hierarchy are as follows:

- PVH1-0000001 - Not Applicable
- PVH1-0000002 - Gated IT Project (Pool)
- PVH1-0000003 - Gated IT Project (Proviso)
- PVH1-0000004 - Gated IT Project (One Washington Technology Pool)

Appropriation Attributes

There are a number of attributes related to appropriation worktags as follows:

- Appropriation Type: Broad source of funding for this Appropriation, which is further refined by the Appropriation Subtype Hierarchy (ATH). The valid types are:
  - State
  - Federal
  - Private/Local
  - Revenue Only
  - Staff Months Only
- Date Established: This is the date the most recent update became effective.
- Start Date: The first date that transactions may use this Appropriation. (This is usually updated every biennium, if it is still valid.)
- End Date: The last date that transactions may use this Appropriation. (This is usually updated every biennium, if it is still valid.)
- Legislative Authority: This is the legal authority for this Appropriation, such as an RCW reference or a budget bill reference.

Appropriation Hierarchies/Attributes Example: Below is an example of an Appropriation worktag and its associated hierarchy values and assigned attributes:

Hierarchy Level	Example
Transaction level - Appropriation	*EA01211 - HCA	Community Behavioral Health	Expand MH Services and Supports	Enhance Crisis Services	General Fund – Federal Stimulus ARPA*
EAH1 - All Appropriations	EAH1-0000001 - All Appropriations
EAH2 - Company	EAH2-0000036 - Washington State Health Care Authority (HCA)
EAH3 - Base Appropriation	EAH3-0000624 - HCA	Community Behavioral Health	Expand MH Services and Supports
EAH4 - Proviso	EAH4-0000697 - HCA	Community Behavioral Health	Expand MH Services and Supports	Enhance Crisis Services
EAH5 - Sub-Proviso	EAH5-0000698 - HCA	Community Behavioral Health	Expand MH Services and Supports	Enhance Crisis Services
ALH0 - All Appropriations	ALH0-0000001 - All Appropriations
ALH1 - Company	ALH1-0000036 - Washington State Health Care Authority (HCA)
ALH2 - Program	ALH2-0000050 - HCA	Community Behavioral Health
ALH3 - Subprogram	ALH3-0000050 - HCA	Community Behavioral Health
ATH1 - Appropriation Subtype	ATH1-0000023 - Federal Stimulus ARPA
BTH1 - Budget Type	BTH1-0000001 - Omnibus Operating
CBH1 - Capital Budget	CBH1-0000001 - Omnibus Operating
NGH1 - Near General Fund Status	NGH1-0000001 - Not Applicable
PVH1 - Proviso Condition	PVH1-0000001 - Not Applicable
Appropriation Type	Federal
Date Established	7/1/2023
Start Date	7/1/2023
End Date	6/30/2025
Legislative Authority	C 475 L 23 Sec. 215

Appropriation Worktag Values: A complete list of valid appropriations and associated hierarchies and attributes can be found using the Workday report FDM Extract Appropriations - With All Hierarchies.

Topic 30 Budget Activity Worktag

Chapter, Topic, Section	Title	Effective Date	Page Number
80.30.100	Overview		51
80.30.110	Budget Activity Hierarchy		51

80.30.100   Overview

Budget Activities are prescribed activities that support agency programs and relate to government efficiency and performance budgeting. Budget Activity codes are used to designate the degree to which an account is subject to appropriation and allotment control and are used exclusively during the preparation of annual and biennial budgets. Agencies are required to balance their budget requests to activities in order for policy makers to evaluate a complete activity view of the budget. Budget Activities are generally ongoing in nature and do not have a defined start and end date.

Budget Activity is structured as:

- Code and Ref ID: the 5-digit budget activity number prefixed with BA (BA12345)
- Name: Agency acronym | Budget Activity name

80.30.110   Budget Activity Hierarchy

The Budget Activity worktag has multiple hierarchies as described below.

Budget Activity Hierarchy: Budget Activity (BAH)

The Budget Activity hierarchy provides the unique identifier for an agency's work to accomplish its goals and objectives.

Budget Activity Hierarchy: Strategy (BSH)

The Budget Activity by budget strategy hierarchy is a stand-alone hierarchy that provides the methods for achieving goals and objectives.

Budget Activity Hierarchy: Results (BRH)

The Budget Activity by budget results hierarchy is a stand-alone hierarchy that indicates the statewide mission this activity supports, as follows:

- BRH1-0000001 - World Class Education
- BRH1-0000002 - Prosperous Economy
- BRH1-0000003 - Sustainable Energy and a Clean Environment
- BRH1-0000004 - Healthy and Safe Communities
- BRH1-0000005 - Efficient, Effective and Accountable Government

Budget Activity Hierarchies Example: Below is an example of a Budget Activity worktag and its associated hierarchy values:

Hierarchy Level	Example
Transaction level - Budget Activity	*BA00020 - GOV | Education Ombudsman*
BAH1 - All Budget Activities	BAH1-0000001 - All Budget Activities
BAH2 - Company	BAH2-0000018 - Office of the Governor (GOV)
BSH1 - Budget Strategy	BSH1-0000059 - Support parent and community connections
BRH1 - Budget Result	BRH1-0000001 - World Class Education

Budget Activity Worktag Values: A complete list of valid Budget Activities and associated hierarchies can be found using the Workday report FDM Extract Budget Activity - With All Hierarchies.

Topic 35 Program Worktag

80.35.100   Overview

The Program worktag identifies the major activities of an agency as expressed as a primary function or organizational unit. At its highest level, the Program worktag represents the mission of the agency. The detail levels of the Program worktag identify specific programmatic objectives.

The Program worktag is a driver worktag associated with the related worktags Appropriation, Budget Activity, and Allocation Pool. These worktags all have a one (program)-to-many relationship. This means that each Program worktag may be related to multiple Appropriation, Budget Activity, and Allocation Pool worktags.

Program is structured as:

• Code and Ref ID: the 5-digit program number prefixed with PG (PG12345)

• Name: Agency acronym | Program | Sub-Program name

80.35.110   Program Hierarchy

The Program worktag has multiple hierarchies as described below.

Program Hierarchy: Program (PGH)

The Program hierarchy includes the statewide levels of Company, Program, and Sub-Program (if applicable), and four optional agency-defined levels. Each agency can choose the number of agency-defined levels the agency will use (0-4), but all Program worktags for that agency must be defined at that chosen level of detail.

Program Hierarchy: Program Function (PFH)

The Program by program function hierarchy is a stand-alone hierarchy that identifies the functional type for all agency programs. The valid codes for this hierarchy are as follows:

- PFH1-0000001 - Operating
- PFH1-0000002 - Capital
- PFH1-0000003 - Nonbudgeted

Program Hierarchy: Program Budget Unit (PBH1)

The Program by budget unit hierarchy is a stand-alone hierarchy used to meet reporting needs of Health and Human Services agencies (HCA, DSHS, DCYF) and is only applicable to these agencies.

Program Hierarchies Example: Below is an example of a Program worktag and its associated hierarchy values:

Hierarchy Level	Example
Transaction Level - Program	*PG03734 - DCYF	Juvenile Rehabilitation - Recreation*
PGH1 - All Programs	PGH1-0000001 - All Programs
PGH2 - Company	PGH2-0000073 - Department of Children, Youth, and Families (DCYF)
PGH3 - Statewide Program	PGH3-0000467 - DCYF	Juvenile Rehabilitation
PGH4 - Statewide Program or Statewide Sub Program	PGH4-0000468 - DCYF	Community Services
PGH5...PGH8 - Agency-Designated Program Hierarchies	PGH5-0000521 - DCYF	Community Residential Services
PFH1 - Program Function	PFH1-0000001 - Operating
PBH1 - Program Budget Unit	PBH1-0000166 - DCYF	Budget Unit G20 - Community Residential Services

Program Worktag Values: A complete list of valid programs and associated hierarchies can be found using the Workday report FDM Extract Programs - With All Hierarchies.

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Topic 40 Cost Center Worktag

Chapter, Topic, Section	Title	Effective Date	Page Number
80.40.100	Overview		
80.40.110	Cost Center Hierarchy & Attributes		

80.40.100   Overview

The Cost Center worktag denotes the organizational level at which a company reports revenues and/or expenditures and places accountability for financial planning and performance management.

Cost Center is a driver worktag associated with Program, Business Unit, Grant, and Project worktags. These worktags all have a many (cost centers)-to-one relationship. This means that multiple cost centers may be related to the same Program, Business Unit, Grant, or Project worktag.

Cost Center is structured as:

- Code and Ref ID: the 6-digit cost center number prefixed with CC (CC123456)
- Name: Agency acronym│Cost Center name

80.40.110   Cost Center Hierarchy & Attributes

Cost Center has a hierarchy and attributes as described below:

Cost Center Hierarchy: Cost Center (CCH)

The Cost Center hierarchy includes the statewide level of Company and five optional agency-defined levels. Each agency can choose the number of agency-defined levels the agency will use (0-5), but all Cost Center worktags for that agency must be defined at that chosen level of detail.

Cost Center Attributes

Each Cost Center has the following attributes that restricts its use to a single company:
- Company ID

- Company Name

Cost Center Hierarchy/Attribute Example: To illustrate, in the following Cost Center worktag example, this agency has chosen to use three company-designated hierarchy levels (CCH3-CCH5). However, for the cost center shown, there is no further breakdown of hierarchy CCH4 so hierarchy CCH5 retains the same name as hierarchy CCH4. This example also includes the attributes for this Cost Center.

Hierarchy Level	Example
Transaction Level - Cost Center	*CC000488 - DFI	Banks - Examinations*
CCH1 - All Cost Centers	CCH1-0000001 - All Cost Centers
CCH2 - Company	CCH2-0000031 - Department of Financial Institutions (DFI)
CCH3 - Company-Designated Level	CCH3-0000113 - DFI	Banks
CCH4 - Company-Designated Level	CCH4-0000154 - DFI	Bank Examinations
CCH5 - Company-Designated Level	CCH5-0000120 - DFI	Bank Examinations
CCH6 - Company-Designated Level	Not used
CCH7 - Company-Designated Level	Not used
Company ID	DFI_1020
Company Name	DFI Department of Financial Institutions

Cost Center Worktag Values: A complete list of valid cost centers and associated hierarchies and attributes can be found using the Workday report FDM Extract Cost Centers - With All Hierarchies.

Topic 45 Grant Worktag

80.45.100   Overview

The Grant worktag defines funding sources for specific purposes from governmental or other entities known as sponsors or grantors. The Grant worktag is used by the recipient agency for tracking costs and revenue for grants from federal, state and private grantors (e.g., Title IV-E Adoption, Working Families Tax Credit, Casey Family Grant).

In Phase 1A, Grant is the primary cost organization for accounting in Grants Management. The grant worktag should be at the level of granularity needed by the agency to perform their operational tasks. For example, the grant worktag can be at the award and funding share or at a more detailed level and funding share.

Grant is structured as:

- Code and Ref ID: the 9-digit grant number prefixed with GR (GR123456789)
- Name: Agency acronym | Grant Year | Award/Agreement # | Grant Name | Grant Spend Detail | Funding Share

80.45.110   Grant Hierarchy

The Grant worktag has multiple hierarchies as described below.

Grant Hierarchy: Grant (GRH)

The Grant hierarchy captures the grant summary at the Company level and identifies key information about the grantor as well as the type and time period of the grant.

Grant Hierarchy: Grantor (GSH)

The Grant by Grantor hierarchy captures the grant summary at the Grantor level without regard to the Company.

Grant Hierarchy: SEFA Cluster Name (GCH)

The Grant by SEFA Cluster Name hierarchy is a stand-alone hierarchy that provides the groupings, called federal clusters, for compiling the Schedule of Expenditures of Federal Awards (SEFA).

Grant Hierarchy: Administering Program (GAH)

The Grant by Administering Program hierarchy is an optional stand-alone hierarchy that allows agencies to identify the program within their agency that is responsible for the administration of a grant.

Grant Hierarchies Example: Below is an example of a Grant worktag and it's associated values. *Note: this grant worktag does not have an administering program.*

Hierarchy Level	Example
Transaction level - Grant	*GR000000470 - COM	FFY22	BG-01J64504	Lead Based Paint (LBP)	Federal*
GRH1 - All Grants	GRH1-0000001 - All Grants
GRH2 - Company	GRH2-0000032 - Department of Commerce (COM)
GRH3 - Company	Grant Type	GRH3-0000010 - COM	Federal
GRH4 - Company	Grantor Name (Acronym)	GRH4-0000025 - COM	Environmental Protection Agency (EPA)
GRH5 - Company	Grantor Sub-Tier Name	GRH5-0000032 - COM	Environmental Protection Agency (EPA)
GRH6 - Company	ALN Name	ALN Number - or - Company	Grant Name	GRH6-0000050 - COM	Performance Partnership Grants	66.605
GRH7 - Company	Grant Year	Grant Name	Award or Agreement Number	GRH7-0000133 - COM	FFY22	Lead Based Paint	BG-01J64504
GRH8 - Company	Grant Year	Grant Name	Award or Agreement Number	Funding Share	GRH8-0000140 - COM	FFY22	Lead Based Paint(LBP)	BG-01J64504	Federal
GSH0 - All Grantors	GSH0-0000001 - All Grantors
GSH1 - Grantor (Acronym)	GSH1-0000066 - Environmental Protection Agency (EPA)
GSH2 - Grantor Sub-Tier	GSH2-0000146 - Environmental Protection Agency (EPA)
GSH3 - ALN or Agreement Name	ALN or Agreement Number	GSH3-0000719 - Performance Partnership Grants	66.605
GSH4 - Grant Year	Grant Name	Award or Agreement Number	GSH4-0002231 - FFY22	Lead Based Paint	BG-01J64504
GCH1 - SEFA Cluster Name	Number	GCH1-0000002 - Federal Programs Not Clustered	01

Grant Worktag Values: A complete list of valid grants and associated hierarchies can be found using the Workday report FDM Extract Grants - With All Hierarchies.

Refer to [Chapter 110 - Grants](#) for detailed information and guidance.

Topic 50 Project Worktag

80.50.100   Overview

Project is the primary worktag used to accumulate costs for work with a planned outcome over a time period with a defined start and end date. A project may be capitalized or expensed in whole or in part.

The Project worktag can be used on operating, capital, or special projects to support management reporting. The Project worktag can be subdivided into sub-projects and project phases as needed.

Project is structured as:

- Code and Ref ID: the 9-digit project number prefixed with PJ (PJ123456789)

- Name: Agency acronym | Project | Sub-Project | Project Phase

80.50.110   Project Hierarchy & Attributes

The Project worktag has multiple hierarchies and attributes as described below.

Project Hierarchy: Project (PJH)

The Project by project type hierarchy captures the project type along with the project and sub-project. The project phase is another level available at the transaction level. For projects with no lower levels (i.e., sub-project and/or project phase), the project carries over to those lower levels.

Project Hierarchy: Project Category (PCH)

The Project by Project Category hierarchy is a stand-alone hierarchy used to capture the statewide classification of a project. The valid codes for this hierarchy are as follows:

- PCH10000001 - IT Acquisitions/New Development

- PCH10000002 - IT Maintenance and Operations

- PCH10000003 - Planning

- PCH10000004 - Acquisitions/New Development

- PCH10000005 - Maintenance and Operations

- PCH10000006 - Lease Contracts

- PCH10000007 - Other

Project Attributes

Each Project has a number of attributes, but ones essential to the FDM are as follows:

- Company - The assigned company allowed to use this Project

- Start Date - The first date that transactions may use this Project

- End Date - The last date that transactions may use this Project

- Billable (YES/NO) - Designates whether or not a project is Billable.
    - YES = Billable - Projects with customer contracts for which all or part of the costs for work done are invoiced to the customer.
    - NO =
        - Non-Billable - Internal projects that don't invoice customers for work done.
        - Directive - projects for tracking costs as directed by order of the Governor or President, by statute, or as directed by other governing body.
- Capital Project (YES/NO) - Designates whether or not a project is a Capital Project

Project Hierarchies/Attributes Example: Below is an example of a Project worktag and its associated hierarchy and attribute values:

Hierarchy Level	Example
Transaction level - Project	*PJ000013309 - WSP	DSHS-Aging and Long Term Support Fac Fire Inspections*
PJH1 - All Projects	PJH1-0000001 - All Projects
PJH2 - Company Name	PJH2-0000061 - Washington State Patrol (WSP)
PJH3 - Company	Project Type	PJH3-0000065 - WSP	Billable
PJH4 - Company	Project	PJH4-0000271 - WSP	Intercompany Reimbursements
PJH5 - Company	Project	Sub Project	PJH5-0000514 - WSP	Intercompany Agreements
PCH1 - Project Category	PCH1-0000007 - Other
Company	WSP Washington State Patrol
Start Date	10/1/2023
End Date	11/30/2024
Billable	Yes
Capital Project	No

Project Worktag Values: A complete list of valid projects and associated hierarchies and attributes can be found using the Workday report FDM Extract Projects - With All Hierarchies.

Refer to Chapter 120 - Projects for detailed information and guidance.

Topic 55 Business Unit Worktag

Chapter, Topic, Section	Title	Effective Date	Page Number
80.55.100	Overview		63
80.55.110	Business Unit Hierarchy		63

80.55.100 Overview

The Business Unit worktag can be used to define a line of business, operating unit, or other organizational structure that requires ledger balances to carry forward each fiscal year. This worktag is intended for business-type activities, but may be used for other purposes when appropriate.

Business Unit is structured as:

- Code and Ref ID: the 5-digit business unit number prefixed with BU (BU12345)

- Name: Agency acronym | Business Unit name

80.55.110 Business Unit Hierarchy

Business Unit has a single hierarchy as described below.

Business Unit Hierarchy: Business Unit (BUH)

The Business Unit hierarchy includes the statewide levels of All Business Units and Company and four agency-defined levels. Each agency using Business Unit can choose the number of agency-defined levels the agency will use (0-4), but all Business Unit worktags for that agency must be defined at that chosen level of detail.

Business Unit Hierarchy Example: In the following example of a Business Unit worktag, this agency has chosen to use all four company-designated hierarchy levels (BUH3-BUH6). However, for the cost center shown, there is no further breakdown of hierarchy BUH5, so hierarchy BUH6 retains the same name as hierarchy BUH5.

Hierarchy Level	Example
Transaction level - Business Unit	*BU00024 - DES	Employee Assistance Program*

Hierarchy Level	Example
BUH1 - All Business Units	BUH1-0000001 - All Cost Centers
BUH2 - Company Name	BUH2-0000054 - Department of of Enterprise Services (DES)
BUH3 - Company-Designated Level	BUH3-0000004 - DES	Workforce Support
BUH4 - Company-Designated Level	BUH4-0000008 - DES	Workforce Support and Wellbeing
BUH5 - Company-Designated Level	BUH5-0000009 - DES	Employee Assistance Program
BUH6 - Company-Designated Level	BUH6-0000027 - DES	Employee Assistance Program

Business Unit Worktag Values: A complete list of valid business units and associated hierarchies can be found using the Workday report FDM Extract Business Unit - With All Hierarchies.

Topic 60 Location Worktag

80.60.100   Overview

The Location worktag is used to identify the physical location of business assets for tracking and conducting physical inventory.

Location is structured as:

- Code and Ref ID: the 9-digit location number prefixed with LC (LC123456789)
- Name: Building name | Floor number | Room number
- *Note: The agency acronym has been added to the field office location descriptions when multiple agencies have field offices in the same town.*

80.60.110   Location Hierarchy

The Location worktag has multiple hierarchies as described below.

Location Hierarchy: Location (LCH)

The Location hierarchy identifies the county, city, building and, as applicable, the floor of the building and the specific room, suite, or other area.

Location Hierarchy: Location Site (LSH)

The Location by location site hierarchy is a stand-alone hierarchy that captures the site such as a facility, campus, hatchery, or park.

Location Hierarchy: Legislative District (LDH)

The Location by Legislative District hierarchy is a stand-alone hierarchy that identifies the legislative district within which the location resides.

Location Hierarchies Example: Below is an example of Location worktag and its associated hierarchy values:

Hierarchy Level	Example
Asset entry - Location Name	*LC000000112 - LNI Kennewick Field Office	Floor 1	Room R104*
LCH1 - All Locations	LCH1-0000001 - All Locations
LCH2 - County	LCH2-0000003 - Benton County
LCH3 - City/Town	LCH3-0000007 - Kennewick
LCH4 - Building	LCH4-0000056 - Kennewick Field Office
LSH1 - Site	LSH1-0000317 - Region 5
LDH1 - Legislative District	LDH1-0000008 - District 008

Location Worktag Values: A complete list of valid locations and associated hierarchies can be found using the Workday report FDM Extract Locations - With All Hierarchies.

Refer to [Chapter 190 - Business Assets](#) for detailed information and guidance.

Topic 65 Region Worktag

Chapter, Topic, Section	Title	Effective Date	Page Number
80.65.100	Overview		67
80.65.110	Region Hierarchy & Attributes		67

80.65.100   Overview

The Region worktag is an optional worktag used to track financial activity by geographical area such as county, city, or town within the state or, at a high level only, out-of-state. The Region worktag is a statewide code and not specific to each agency.

Region is structured as:

- Code and Ref ID: the 3-digit Region number prefixed with RG (RG123)
- Name: Region name

80.65.110   Region Hierarchy & Attributes

The Region worktag has a hierarchy and attributes as described below.

Region Hierarchy: Region (RGH)

The Region hierarchy identifies the county and whether it is within the State of Washington or outside of the state.

Region Attributes:

Each Region has the following attributes:

- Subtype - Either Town, City, County or Out of State
- FIPS Code - The region's Federal Information Processing Standards (FIPS) code used to identify U.S. locations.

Region Hierarchy/Attribute Example: Below is an example of a Region worktag and its associated hierarchy values and attributes:

Hierarchy Level	Example
Transaction level - Region Name	*RG216 - Olympia*
RGH1 - All Regions	RGH1-0000001 - All Regions
RGH2 - State	RGH2-0000001 - State of Washington
RGH3 - County	RGH3-0000034 - Thurston County
Subtype	City
FIPS Code	5306751300

Region Worktag Values: A complete list of valid regions and associated hierarchies and attributes can be found using the Workday report FDM Extract Regions - With All Hierarchies.

Topic 70 Allocation Pool Worktag

Chapter, Topic, Section	Title	Effective Date	Page Number
80.70.100	Overview		69
80.70.110	Allocation Pool Hierarchy & Attributes		69

80.70.100   Overview

The Allocation Pool is used on grant related transactions to trigger the cost allocation process and is only to be used by Health and Human Service Agencies (DSHS, DCYF, HCA). The allocation pool defines the tiers or levels in the allocation plan. The top tier (Tier 1) is equivalent to the Allocation Code, the next tiers in the plan are the Cost Objectives and Cost Allocation Funding Type (CAFT) indicators. The allocation pools are used to define the allocation plans and all the tiers in the plan.

Allocation Pool is structured as:

- Tier 1 allocation pool worktags are structured as:
    - Code and Ref ID: the 8-digit allocation pool ID prefixed with AP (AP12345678)
    - Name: Agency acronym | Allocation Code Name
    - *Note: Only a Tier 1 Allocation Pool worktag can be coded on transactions.*
- Mid-Tier Without Grant (Cost Objective) allocation pool worktags are structured as:
    - Code and Ref ID: the 9-digit allocation pool ID prefixed with AP (AP123456789)
    - Name: Agency acronym | Cost Objective Name
- Final Tier With Grant (Cost Objective and CAFT) allocation pool worktags are structured as:
    - Code and Ref ID: the 10-digit allocation pool ID prefixed with AP (AP1234567890)
    - Name: Agency acronym | Cost Objective Name | CAFT Indicator (F/S)

80.70.110   Allocation Pool Hierarchy & Attributes

The Allocation Pool worktag has multiple hierarchies and attributes as described below.

Allocation Pool Hierarchy: Allocation Pool (PAH)

The Allocation Pool hierarchy identifies the Company, Allocation Tier and Funding Type. The valid codes for the Allocation Pool hierarchy are listed in the table below.

Hierarchy Level	Valid Codes
PAH1 - All Allocation Pools	PAH1-0000001 - All Allocation Pools
PAH2 - Company Name (Company Acronym)	PAH2-0000001 - Department of Children, Youth, and Families (DCYF) PAH2-0000002 - Department of Social and Health Services (DSHS) PAH2-0000003 - Washington State Health Care Authority (HCA)
PAH3 - Company | Top Tier, Mid Tier, Final Tier	PAH3-0000001 - DCYF | Top Tier PAH3-0000002 - DCYF | Mid Tier PAH3-0000003 - DCYF | Final Tier PAH3-0000004 - DSHS | Top Tier PAH3-0000005 - DSHS | Mid Tier PAH3-0000006 - DSHS | Final Tier PAH3-0000007 - HCA | Top Tier PAH3-0000008 - HCA | Mid Tier PAH3-0000009 - HCA | Final Tier
PAH4 - Company | Top Tier, Mid Tier, Final Tier | Funding Type	PAH4-0000001 - DCYF | Top Tier PAH4-0000002 - DCYF | Mid Tier PAH4-0000003 - DCYF | Final Tier | Federal PAH4-0000004 - DCYF | Final Tier | State PAH4-0000005 - DCYF | Final Tier | Private/Local PAH4-0000006 - DSHS | Top Tier PAH4-0000007 - DSHS | Mid Tier PAH4-0000008 - DSHS | Final Tier | Federal PAH4-0000009 - DSHS | Final Tier | State PAH4-0000010 - DSHS | Final Tier | Private/Local PAH4-0000011 - HCA | Top Tier PAH4-0000012 - HCA | Mid Tier PAH4-0000013 - HCA | Final Tier | Federal PAH4-0000014 - HCA | Final Tier | State PAH4-0000015 - HCA | Final Tier | Private/Local PAH4-0000016 - DCYF | Final Tier PAH4-0000017 - DSHS | Final Tier PAH4-0000018 - HCA | Final Tier

Allocation Pool Hierarchy: Allocation Program (PPH)

The Allocation Program hierarchy identifies the program and activity being allocated.

Allocation Pool Hierarchy: Allocation Tier (POH)

The Allocation Tier hierarchy is a stand-alone hierarchy used to define the tier of the allocation. The valid codes for this hierarchy are listed below:

- POH1-0000001 - Top Tier
- POH1-0000002 - Mid Tier
- POH1-0000003 - Final Tier

- POH1-0000004 - Step Down Only

Allocation Pool Attributes:

Each Allocation Pool worktag has the following available attributes:

- Methodology

- Allocation Type

- Funding Split

- Grant Award Year

- Administering Program

- Worktag Override Rule

Allocation Pool Hierarchies/Attributes Example: Below is an example of a Tier-1 Allocation Pool worktag and its associated hierarchy values and attributes.

Hierarchy Level	Example
Transaction level - Allocation Pool	*AP3000001B4F - DSHS	SSA Disability Insurance Administration Cost FFY24	Federal*
PAH1 - All Allocation Pools	PAH1-0000001 - All Allocation Pools
PAH2 - Company Name (Company Acronym)	PAH2-0000003 - Washington Health Care Authority (HCA)
PAH3 - Company	Top Tier, Mid Tier, Final Tier	PAH3-0000007 - HCA	Top Tier
PAH4 - Company	Top Tier, Mid Tier, Final Tier	Funding Type	PAH4-0000011 - HCA	Top Tier
PPH1 - All Allocation Programs	PPH1-0000001 - All Allocation Programs
PPH2 - Allocation Program	PPH2-0000081 - Title 19 Medicaid
PPH3 - Allocation Activity	PPH3-0000483 - Title 19	MTD General	FCS1	Admin
POH1 - Top, Mid or Final Tier	POH1-0000001 - Top Tier
Methodology	None
Allocation Type	Administration
Funding Split	Federal	100.00%
Grant Award Year	FFY24
Administering Program	DSHS	Economic Services Administration (ESA)
Worktag Override Rule	DSHS_BI_25

Allocation Pool Worktag Values: A complete list of valid allocation pools and associated hierarchies and attributes can be found using the Workday report _____.

Topic 75 Ledger Account Worktag

Chapter, Topic, Section	Title	Effective Date	Page Number
80.75.100	Overview		73
80.75.110	Ledger Account Summary & Attributes		73

80.75.100   Overview

The Ledger Account worktag is used to classify, in summary, all transactions of the state. The categories of ledger accounts include assets, liabilities, fund balance, deferred outflow of resources, deferred inflow of resources, revenue, expenditure, and statistical accounts.

Every transaction must include debit ledger accounts that equal credit ledger accounts; however, in Workday, one of the ledger accounts is sometimes system-generated rather than being entered by the user. For example, Operational Transactions such as supplier invoices and ad hoc banking transactions generally system-generate the Balance Sheet ledger accounts (assets and liabilities). In addition, revenue and expenditure ledger accounts are derived from the Spend or Revenue Categories used on the transactions. In contrast, Accounting Journals require the entry of all ledger accounts on each transaction.

Account posting rules will determine which ledger accounts can be used with which fund types. Invalid combinations will be marked as errors and not allowed to post. For a complete list of account posting rules, _____.

Ledger Account is structured as:

- Ledger Account ID: 5-digit code (12345)
- Name: Ledger Account Name

80.75.110   Ledger Account Summary & Attributes

The Ledger Account worktag has multiple summaries and attributes as described below.

Ledger Account Summary: Ledger Account (LAS)

The Ledger Account summary categorizes each ledger account for fund statement reporting purposes; it also identifies ledger accounts not included in fund statement reporting, specifically, budgetary control accounts and clearing accounts.

Ledger Account Summary: Various

Ledger Account has a number of stand-alone summaries which are used to generate the ACFR financial statements. These summaries are listed below.

- GWS - Government-Wide Sort for Governmental Activities
- BTS - Government-Wide Sort for Governmental Activities
- GFS - Governmental Fund Statements
- GPS - Governmental Fund Statements-Permanent Funds
- EFS - Enterprise Fund Statements
- IFS - Internal Service Fund Statements
- FTS - Private Purpose Fund Statements
- FPS - Pension Fund Statements
- FCS - Custodial Fund Statements
- BFS - Budgetary Fund Statements
- CSS - Cash Flow Statements

Ledger Account Attribute: Account Type

Ledger Account worktags will have one of the following Account Types:
- Asset (begins with 10000)
  - Deferred outflow of resources are categorized within assets (begins with 18000)
- Liability (begins with 20000)
  - Deferred inflow of resources are categorized within liabilities (begins with 28000)
- Fund Balance (begins with 30000)
- Revenue (begins with 40000)
- Expenditure (begins with 5000, 6000, and 8000)
- Statistical (begins with 9000)

Ledger Account Summary/Attribute Example: Below is an example of a ledger account and its associated summary values and attributes:

Summary Level	Example
Transaction level - Ledger Account	*21120 - Contracts Payable*

Summary Level	Example
LAS1 - All Ledger Accounts	LAS1-0000001 - All Ledger Accounts
LAS2 - All Fund Statement Accounts	LAS2-0000001 - All Balance Sheet Accounts
LAS3 - Fund Statement Summary	LAS3-0000002 - Total Liabilities and Deferred Inflows
LAS4 - Fund Statement Categories	LAS4-0000004 - Current Liabilities
GWS1 - Government-Wide Sort for Governmental Activities	GWS1-0000010 - Long-Term Liabilities (due within one year)
BTS1 - Government-Wide Sort for Governmental Activities	BTS1-0000009 - Long-Term Liabilities (due within one year)
GFS1 - Governmental Fund Statements	GFS1-0000011 - Claims and Judgments Payable
GPS1 - Governmental Fund Statements-Permanent Funds	GPS1-0000011 - Claims and Judgments Payable
EFS1 - Enterprise Fund Statements	EFS1-0000011 - Claims and Judgments Payable, Current
IFS1 - Internal Service Fund Statements	IFS1-0000010 - Claims and Judgments Payable, Current
FTS1 - Private Purpose Fund Statements	FTS1-0000011 - Claims and Judgments Payable, Current
FPS1 - Pension Fund Statements	FPS1-0000002 - Not Allowed
FCS1 - Custodial Fund Statements	FCS1-0000009 - Accrued Liabilities
BFS1 - Budgetary Fund Balance	BFS1-0000001 - Proprietary Budgetary Fund Balance
CSS1 - Cash Flow Statements	CSS1-0000013 - Payments to Suppliers (Payables)
Account Type	Liability

Ledger Account Worktag Values: A complete list of valid ledger accounts and associated summaries and attributes can be found using the Workday report FDM Extract Ledger Accounts - With All Summaries.

Topic 80 Spend Category Worktag

Chapter, Topic, Section	Title	Effective Date	Page Number
80.80.100	Overview		76
80.80.110	Spend Category Hierarchy & Attributes		76

80.80.100   Overview

The Spend Category worktag provides a granular view of all expenditures/expenses. Spend categories are mapped to Ledger Accounts for management reporting and default the Ledger Account on operational transactions.

There are a number of custom validations related to Spend Categories, such as IT Cost Category. For a complete list of custom validations, _____.

Spend Category is structured as:

- **Code and Ref ID:** the 5-digit spend category number prefixed with SC (SC12345)
- **Name:** Spend Category name followed by (SC12345)

80.80.110   Spend Category Hierarchy & Attributes

The Spend Category worktag has multiple hierarchies and attributes as described below.

Spend Category Hierarchy: Spend Category (SCH)

The Spend Category hierarchy provides sub-classifications of expenditures by group, type, and sub-type.

Spend Category Hierarchy: IT Cost Pools (CPH)

The Spend Category by IT Cost Pools hierarchy is a stand-alone hierarchy that assigns a cost pool code to all information technology-related goods and services. The valid codes for this hierarchy are as follows:

- CPH1-000001 - External Labor
- CPH1-000002 - Hardware

- CPH1-000003 - Internal Services

- CPH1-000004 - Facilities & Power

- CPH1-000005 - Outside Services

- CPH1-000006 - Software

- CPH1-000007 - Telecom

Spend Category Attributes

For each Spend Category worktag there are attributes that determine whether or not the spend category is allowed for a specific fund type (listed below).

- General Fund
- Special Revenue
- Debt Service
- Capital Project
- Permanent
- Enterprise
- Internal Service
- Private Purpose Trust
- Investment
- Pension
- Custodial

In addition to the fund types above, Spend Category worktags also have a number of other attributes, specifically:

- Track Items (YES/NO) - Identifies specific spend categories that include trackable items
- Intangible (YES/NO) - Identifies specific spend categories that include intangible items
- Lease (YES/NO) - Identifies specific categories that are related to leases
- Default Asset Class - Identifies the default asset class for the spend category
- 1099 Mapping - Identifies the 1099 box to be used for the spend category

Spend Category Hierarchies/Attributes Example: Below is an example of a Spend Category worktag and its associated hierarchy values and attributes:

Hierarchy Level	Example
Transaction level - Spend Category	*SC01734 - Capital Outlay	IT Servers*
SCH1 - All Spend Categories	SCH1-0000001 - All Spend Categories
SCH2 - Expenditure Group	SCH2-0000003 - Goods and Services
SCH3 - Expenditure Type	SCH3-0000030 - Information Technology
SCH4 - Expenditure Sub-Type	SCH4-0000065 - Furnishings and Equipment - Information Technology
CPH1 - IT Cost Pools	CPH1-0000002 - Hardware

Hierarchy Level	Example
General Fund	Allowed
Special Revenue	Allowed
Debt Service	Not Allowed
Capital Project	Allowed
Permanent	Allowed
Enterprise	Allowed
Internal Service	Allowed
Private Purpose Trust	Allowed
Investment	Not Allowed
Pension	Not Allowed
Custodial	Not Allowed
Track Items	Yes
Intangible	No
Lease	No
Default Asset Class	Information Technology (IT) Equipment - 5 Years
1099 Mapping	N/A

Spend Category Worktag Values: A complete list of valid spend categories and associated hierarchies and attributes can be found using the Workday report FDM Extract Spend Categories - With All Hierarchies.

Refer to Topic 80.85 - IT Cost Category Worktags and Section 150.20.170 - IT Costs for additional details on IT Cost reporting/tracking.

The Spend Categories that are related to Business Assets are flagged as 'Trackable' Spend Categories. This drives specific business processes. Refer to Chapter 190 - Business Assets.

Topic 85 IT Cost Category Worktag

Chapter, Topic, Section	Title	Effective Date	Page Number
80.85.100	Overview		79
80.85.110	IT Cost Category Hierarchy		79

80.85.100   Overview

The Information Technology (IT) Cost Category worktag records the type of technology being purchased and is used to inform detailed level reports. For more details about the IT reporting, refer to Section 150.20.170 - Information Technology Costs.

The IT Cost Category worktag is required when Spend Categories with the SCH3 hierarchy value SCH3-0000030 - Information Technology is used. For those Spend Categories, there is a related worktag that will automatically populate the IT Cost Category worktag, but this worktag can be overridden if another value is allowable and deemed more appropriate.

IT Cost Category is structured as:

- Code and Ref ID: the 3-digit IT Cost Category number prefixed with IT (IT123)
- Name: IT Cost Category name

80.85.110   IT Cost Category Hierarchy

The IT Cost Category has a single hierarchy as described below.

IT Cost Category Hierarchy: IT Cost Category (ITH)

The IT Cost Category hierarchy classifies information technology-related expenditures into the following categories (called Towers for reporting purposes of Washington Technology Services):

- ITH2-0000001 - Application
- ITH2-0000002 - Compute
- ITH2-0000003 - Data Center
- ITH2-0000004 - Output

- ITH2-0000005 - Delivery

- ITH2-0000006 - End User

- ITH2-0000007 - IT Management

- ITH2-0000008 - Network

- ITH2-0000009 - Security

- ITH2-0000010 - Platform

- ITH2-0000011 - Storage

IT Cost Category Hierarchy Example: Below is an example of an IT Cost Category worktag and its associated hierarchy values.

Summary Level	Example
Transaction level - IT Cost Category	*IT020 - End User	Conferencing and Audio Video*
ITH1 - All Towers	ITH1-0000001 - All IT Cost Categories
ITH2 - Tower Type	ITH2-0000006 - End User

IT Cost Category Worktag Values: A complete list of valid IT Cost Categories and associated hierarchies can be found using the Workday report FDM Extract IT Cost Categories - With All Hierarchies.

Refer to Section 150.20.170 - Information Technology Costs for additional details.

Topic 90 Revenue Category Worktag

Chapter, Topic, Section	Title	Effective Date	Page Number
80.90.100	Overview		
80.90.110	Revenue Category Hierarchy & Attributes		

80.90.100 Overview

The Revenue Category worktag provides a granular view of all revenue types. Revenue categories are mapped to Ledger Accounts for financial and management reporting and default the Ledger Account on operational transactions.

Revenue Category is structured as:

- Code and Ref ID: the 5-digit Revenue Category number prefixed with RC (RC12345)
- Name: Revenue Category name followed by (RC12345)

80.90.110 Revenue Category Hierarchy & Attributes

The Revenue Category worktag has a single hierarchy as well as a number of attributes as described below.

Revenue Category Hierarchy (RCH)

The Revenue Category hierarchy provides a breakdown of revenue into major sources and identifies the line to which this revenue sorts on the financial statements. The transaction level provides a further level of detail to meet specific agency reporting needs.

Values and definitions for the second level (RCH2) of this hierarchy are as follows:

RCH2-0000001   **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 a nonexchange tax revenue.

RCH2-0000002   **Federal Revenue**
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.

RCH2-0000003   **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.

RCH2-0000004   **Private/Local Charges and Other Revenue**
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 can also include revenues associated with expenditures that are fully reimbursed by private/local sources.

RCH2-0000005   **State Charges and Other Revenue**
Revenue that the state receives from individuals, organizations, businesses and other governments for goods and services in conjunction with state-sponsored programs.

RCH2-0000006   **Non-Revenue Activities**
Amounts related to various suspense codes that must be adjusted to zero at year-end.

RCH2-0000007   **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.

RCH2-0000008   **Trust Revenues and 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.

RCH2-0000009   **Expenditure Recovery**
Amounts received from a non-state entity that is not revenue, but rather is a recovery of current period agency expenditures. These could be rebates or refunds of current period expenditures or expenditures incurred on behalf of the outside entity. For example, an outside entity may agree to reimburse the agency travel costs for a staff member to speak at a conference.

RCH2-0000010   **Interagency Reimbursements**
Amounts received from other state agencies to reimburse current period expenditures that were incurred on behalf of the other agency, generally supported by an interagency agreement.

Revenue Category Attributes

For each Revenue Category worktag there are attributes that indicate whether or not the revenue category is allowed for a specific fund type (listed below).

- General Fund
- Special Revenue
- Debt Service
- Capital Project
- Permanent
- Enterprise
- Internal Service
- Private Purpose Trust
- Investment
- Pension
- Custodial

Revenue Category Hierarchy Example: Below is an example of a Revenue Category worktag and its associated hierarchy values and attributes:

Hierarchy Level	Example
Transaction level - Revenue Category	*RC00599 - Tax | Excise | Telephone | State 911 | Wireless*
RCH1 - All Revenue Categories	RCH1-0000001 - All Revenue Categories
RCH2 - Revenue Major Group Summary	RCH2-0000001 - Taxes
RCH3 - Revenue Line for Financial Statements	RCH3-0000006 - Excise Tax
RCH4 - Revenue Details Level	RCH4-0000022 - Telephone Excise Tax
General Fund	Allowed
Special Revenue	Allowed
Debt Service	Not Allowed
Capital Project	Not Allowed
Permanent	Not Allowed
Enterprise	Not Allowed
Internal Service	Not Allowed
Private Purpose Trust	Not Allowed
Investment	Not Allowed
Pension	Not Allowed
Custodial	Not Allowed

Revenue Category Worktag Values: A complete list of valid revenue categories and associated hierarchies and attributes can be found using the Workday report FDM Extract Revenue Categories - With All Hierarchies.

Refer to Chapter 100 - Budget and Chapter 180 - Banking and Settlement for detailed information and guidance.

Topic 95 Sales Item Worktag

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80.95.100   Overview

The Sales Item worktag is a further breakdown of the revenue category and is used in the Accounts Receivable module for customer billing of services to other agencies or external entities. Sales Items have no hierarchy but can be organized into revenue categories and groups. Each Sales Item must be configured to a Revenue Category.

Sales Item is structured as:

- Code and Ref ID: the 5-digit Sales Item number prefixed with SL (SL12345)
- Name: Sales Item name followed by (SL12345)

Sales Item Worktag Values: A complete list of valid sales items can be found using the Workday report INT003 Sales Item FDM Outbound.

Refer to Chapter 160 - Accounts Receivable for detailed information and guidance.

Topic 100 Agency Use Code Worktag

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80.100.100   Overview

The Agency Use Code is an optional custom worktag available for use by agencies to track data not represented in any other worktag. The Agency Use Code worktag requires the approval of the Office of Financial Management (OFM) Statewide Accounting. Use the Agency Use Code Request form to submit a request to OFM. There are no hierarchies for Agency Use Code.

Agency Use Code is structured as:

- Code and Ref ID: the 4-digit Agency Use Code number prefixed with AC (AC1234)
- Name: Agency acronym | Agency Use Code name (AC1234)

Agency Use Code Worktag Values: A complete list of valid agency use codes can be found using the Workday report INT003 Agency Use Code FDM Outbound.

Contact your OFM Statewide Accountant for detailed information and guidance.

Topic 105 Fiscal Period of Service Worktag

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80.105.100 Overview

The Fiscal Period of Service worktag is used on transactions to track when the service was provided. It is required on grant related transactions to support grant reporting. The accounting journal also requires the fiscal period of service when the journal source is a prior year accrual. There are no hierarchies for Fiscal Period of Service.

Fiscal Period of Service is structured as:

- Code and Ref ID: the Fiscal Period of Service number prefixed with PS (PSFYFM)

- Name: Fiscal Period of Service number | fiscal month of the fiscal year

- Example:
    - Workday code: PS2001
    - Workday name: PS2001 | July of Fiscal Year 2020

Fiscal Period of Service Worktag Values: A complete list of valid Fiscal Period of Service codes can be found using the Workday report FDM Extract Fiscal Period of Service.

Refer to Chapter _____ for detailed information and guidance.