



State Administrative and Accounting Manual

75.30 Fund / Account Codes

Section	Title	Effective Date	Page Number
75.30.10	GAAP fund types	July 1, 2020	400
75.30.20	Cash and budget type codes	June 1, 2018	401
75.30.30	Fund types and subsidiary accounts - government-wide statement codes	July 1, 2020	403
75.30.40	Roll-up funds and subsidiary accounts - fund statement codes	July 1, 2023	404
75.30.50	Account codes: sequential by code number	Sept. 1, 2023 July 1, 2023	408
75.30.60	Account codes: alphabetical by title	Sept. 1, 2023 July 1, 2023	439



75.30.10 GAAP fund types

July 1, 2020

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



75.30.20 Cash and budget type codes

June 1, 2018

CODE	CASH TYPE
------	-----------

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

1	Treasury Account
---	-------------------------

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

2	Treasury Trust
---	-----------------------

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

3	Local Account
---	----------------------

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

4	Local Government Investment Pool
---	---

Public funds as defined in RCW 43.250.020 that are on deposit in the Public Funds Investment Account, Account 523, or the Separately Managed Municipal Trust Account, Account 845. 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 participant.

5	Non-Cash Account
---	-------------------------

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

Note: In Treasury and Treasury Trust Accounts, cash closes to the administering agency at the end of each biennium, with the exception of the Custodial Funds and Accounts 01E, 03K, 277, and 290.



State Administrative and Accounting Manual

CODE

BUDGET TYPE

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

A

Appropriated Account

Appropriated accounts require legislative authorization for an agency to make expenditures and incur obligations for specific purposes from designated resources available or estimate to be available during a specific period of time. The agency spending (allotment) plan is subject to review and approval by the Office of Financial Management (OFM).

B

Budgeted (Nonappropriated/Allotted) Account

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.

H

Nonappropriated/Nonallotted (Higher Education Special) 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 and consists of the following accounts: 143, 145, 147, 148, 443, and 505. All are local cash type 3.

M

Mixed (Partial Appropriated or Allotted/ Partial Nonappropriated) 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. This category consists of the following accounts: 11V, 133, 15B, 17R, 18K, 19P, 22F, 22V, 401, 422, 463, 470, 496, 544, 551, 567, 600, 608, 609, 645, 759, 788, and 833.

N

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.



State Administrative and Accounting Manual

75.30.30 Fund types and subsidiary accounts - government-wide statement codes

July 1, 2020

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



State Administrative and Accounting Manual

75.30.40 Roll-up funds and subsidiary accounts - fund statement codes

July 1, 2023

Fund Type Title / Roll-Up Fund Title	Roll-Up Fund	Fund Statement Code	Threshold level* 6/30/23
1. GOVERNMENTAL FUNDS:			
General Fund			
General Fund – Basic Account	AA	1A	\$1,000,000
Administrative Accounts in the General Fund	AC	1A	1,000,000
Other Accounts in the General Fund	AZ	1A	1,000,000
Special Revenue Funds			
Motor Vehicle Fund	BA	1Z	1,000,000
Multimodal Transportation Fund	BB	1Z	1,000,000
Central Administrative and Regulatory Fund	BD	1Z	1,000,000
Human Services Fund	BE	1Z	1,000,000
Wildlife and Natural Resources Fund	BF	1Z	1,000,000
Higher Education Fund	BG	1B	1,000,000
Local Construction and Loan Fund	BH	1Z	1,000,000
Debt Service Funds			
General Obligation Bond Fund	CA	1Z	1,000,000
Transportation General Obligation Bond Fund	CB	1Z	1,000,000
Tobacco Settlement Securitization Bond Fund	CC	1Z	1,000,000
Transportation Revenue Bond Fund	CD	1Z	1,000,000



State Administrative and Accounting Manual

Fund Type Title / Roll-Up Fund Title	Roll-Up Fund	Fund Statement Code	Threshold level* 6/30/23
Capital Projects Funds			
State Facilities Fund	DA	1Z	1,000,000
Higher Education Facilities Fund	DB	1Z	1,000,000
Permanent Funds			
Higher Ed. Endowment & Other Permanent Funds	EA	1C	1,000,000
Common School Permanent Fund	EC	1Z	1,000,000
2. Proprietary Funds:			
Enterprise Funds			
Workers' Compensation Fund	FB	2A	1,000,000
Lottery Fund	FD	2Z	1,000,000
Institutional Fund	FE	2Z	927,000
Unemployment Compensation	FG	2B	1,000,000
Higher Education Student Services Fund	FH	2C	1,000,000
Other Activities Fund	FI	2Z	1,000,000
Health Insurance Fund	FJ	2F	1,000,000
State Guaranteed Education Tuition Program Fund	FK	2Z	1,000,000
Paid Family and Medical Leave Compensation Fund	FL	2Z	1,000,000
Internal Service Funds			
General Services Fund	GA	3Z	1,000,000
Data Processing Revolving Fund	GB	3Z	1,000,000
Higher Education Revolving Fund	GD	3Z	1,000,000
Risk Management Fund	GE	3Z	1,000,000



State Administrative and Accounting Manual

Fund Type Title / Roll-Up Fund Title	Roll-Up Fund	Fund Statement Code	Threshold level* 6/30/23
--------------------------------------	--------------	---------------------	--------------------------

3. FIDUCIARY FUNDS:

Private-Purpose Trust Funds

Other Private-Purpose Trust Funds	JD	4C	1,000,000
-----------------------------------	----	----	-----------

Investment Trust Funds

Local Government Pooled Investments Fund	IA	4B	1,000,000
--	----	----	-----------

Pension (and other Employee Benefit) Trust Funds

Public Employees' Retirement System Plan 1 Fund	HA	4A	1,000,000
Public Employees' Retirement System Plan 2 and 3 Defined Benefit Fund	HB	4A	1,000,000
Public Employees' Retirement System Plan 3 Defined Contribution Fund	HC	4A	1,000,000
Teachers' Retirement System Plan 1 Fund	HE	4A	1,000,000
Teachers' Retirement System Plan 2 and 3 Defined Benefit Fund	HF	4A	1,000,000
Teachers' Retirement System Plan 3 Defined Contribution Fund	HG	4A	1,000,000
Public Safety Employees' Retirement System Plan 2	HH	4A	1,000,000
L.E.O.F.F. Retirement System Plan 1 Fund	HI	4A	1,000,000
L.E.O.F.F. Retirement System Plan 2 Fund	HJ	4A	1,000,000
Washington State Patrol Retirement System Plan 2 Fund	HK	4A	N/A
Washington State Patrol Retirement System Plan 1 Fund	HL	4A	1,000,000
Judicial Retirement Fund	HM	4A	428,000
Volunteer Firefighters' Retirement Fund	HN	4A	1,000,000
Judges Supplemental Retirement Defined Contribution Fund	HP	4A	405,000
Judges Retirement Fund	HQ	4A	66,000
School Employees' Retirement System Plan 2 and 3 Defined Benefit Plan	HR	4A	1,000,000



State Administrative and Accounting Manual

Fund Type Title / Roll-Up Fund Title	Roll-Up Fund	Fund Statement Code	Threshold level* 6/30/23
School Employees' Retirement System Plan 3 Defined Contribution Plan	HS	4A	1,000,000
Deferred Compensation Trust Fund	HT	4A	1,000,000
Reserve Officers' Retirement Fund	HU	4A	1,000,000
Higher Education Retirement Plan Supplemental Benefit Fund	HV	4A	1,000,000

Custodial Funds

Other Custodial Funds	KA	4D	1,000,000
Clearing/Suspense Fund (non-financial reporting)	KB	4D	1,000,000
Local Government Distributions Fund	KC	4D	1,000,000
Pooled Investments Fund (non-financial reporting)	KD	4D	1,000,000
Retiree Health Insurance Fund	KE	4D	1,000,000

4. GENERAL CAPITAL ASSETS & LONG-TERM OBLIGATION SUBSIDIARY ACCOUNTS

General Capital Assets Subsidiary	LA	8A	1,000,000
General Long-Term Obligations Subsidiary	LB	8B	1,000,000

5. DISCRETE COMPONENT UNITS

Proprietary Fund Type Financing Authorities	MZ	9Z	N/A
---	----	----	-----

*The threshold level presented is for consideration of prior period adjustments. Refer to Subsection 90.20.15



State Administrative and Accounting Manual

75.30.50 Account codes: sequential by code number

[Sept. 1, 2023](#)

[July 1, 2023](#)

Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
001	General Fund	AA	AA	7000	A	1	9390
002	Hospital Data Collection Account	BE	BA	3030	A	1	9323
003	Architects' License Account	BD	BA	2400	A	1	9321
006	Public Records Efficiency, Preservation and Access Account	GA	GA	0850	A	1	9400
007	Winter Recreation Program Account	BF	BA	4650	A	1	9324
014	Forest Development Account	BF	BA	4900	A	1	9324
018	Millersylvania Park Current Account	AC	AA	4650	A	1	9324
01B	ORV and Nonhighway Vehicle Account	BF	BA	4900	A	1	9324
01E	Geothermal Account	AC	AA	4900	A	1	9242
01F	Crime Victims' Compensation Account	BE	BA	2350	B	2	9323
01M	Snowmobile Account	BF	BA	4650	A	1	9324
01N	Institutional Impact Account	AC	AA	3100	A	1	9323
01P	Suspense Account	KB	HD	7000	N	1	9584
01R	Undistributed Receipts Account	KB	HD	0900	N	1	9584
01T	Local Leasehold Excise Tax Account	KC	HD	1400	N	1	9584
024	Professional Engineers' Account	BD	BA	1660	A	1	9321
025	Pilotage Account	BB	BA	2050	A	1	9320
026	Real Estate Commission Account	BD	BA	2400	A	1	9321
027	Reclamation Account	BF	BA	4610	A	1	9324
02A	Surveys and Maps Account	BF	BA	4900	A	1	9324
02G	Health Professions Account	BE	BA	3030	A	1	9323
02H	Business Enterprises Revolving Account	BE	BA	3150	B	1	9323
02J	Certified Public Accountants' Account	BD	BA	1650	A	1	9321
02K	Death Investigations Account	BE	BA	2250	A	1	9323



State Administrative and Accounting Manual

Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
02M	Essential Rail Assistance Account	BB	BA	4050	A	1	9320
02N	Parkland Acquisition Account	BF	BA	4650	A	1	9324
02P	Flood Control Assistance Account	AC	AA	4610	A	1	9324
02R	Aquatic Lands Enhancement Account	BF	BA	4900	A	1	9324
02W	Timber Tax Distribution Account	BD	BA	1400	A	1	9321
030	Landowner Contingency Forest Fire Suppression Account	BF	BA	4900	B	1	9324
031	State Investment Board Expense Account	AC	AA	1260	A	1	9321
032	State Emergency Water Projects Revolving Account	AC	AA	4610	A	1	9324
034	Local Sales and Use Tax Account	KC	HD	1400	N	1	9584
035	State Payroll Revolving Account	KB	HD	7000	N	1	9584
036	Capitol Building Construction Account	DA	DA	1790	A	1	9330
039	Aeronautics Account	BB	BA	4050	A	1	9320
03A	Excess Earnings Account	AZ	AA	0100	A	1	9238
03B	Asbestos Account	BE	BA	2350	A	1	9323
03C	Emergency Medical Services and Trauma Care Systems Trust Account	BE	BA	3030	A	1	9323
03F	911 Account	BE	BA	2450	A	1	9323
03K	Industrial Insurance Premium Refund Account	BD	BA	2350	B	2	9321
03L	County Criminal Justice Assistance Account	AC	AA	0900	A	1	9325
03M	Municipal Criminal Justice Assistance Account	AC	AA	0900	A	1	9325
03N	Business License Account	BD	BA	1400	A	1	9321
03P	Fire Service Trust Account	BD	BA	2250	A	1	9321
03R	Safe Drinking Water Account	BE	BA	3030	A	1	9323
041	Resource Management Cost Account	BF	BA	4900	A	1	9324
042	Charitable, Educational, Penal and Reformatory Institutions Account	BD	BA	3000	A	1	9323
044	Waste Reduction, Recycling, and Litter Control Account	BD	BA	4610	A	1	9324
045	State Vehicle Parking Account	BD	BA	1790	M	1	9321



State Administrative and Accounting Manual

Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
048	Marine Fuel Tax Refund Account	BB	BA	2400	A	1	9320
04B	Natural Resources Real Property Replacement Account	EA	EA	4900	A	1	9232
04E	Uniform Commercial Code Account	BD	BA	2400	A	1	9321
04F	Real Estate Education Program Account	BD	BA	2400	A	2	9321
04H	Surface Mining Reclamation Account	BF	BA	4900	A	1	9324
04M	Recreational Fisheries Enhancement Account	BF	BA	4770	A	1	9324
04R	Drinking Water Assistance Account	BE	BA	3030	A	1	9240
04V	Vehicle License Fraud Account	BD	BA	2250	A	1	9321
04W	Waterworks Operator Certification Account	BE	BA	3030	A	1	9323
051	State and Local Improvements Revolving Account - Waste Disposal Facilities	AC	AA	4610	A	1	9242
055	State and Local Improvements Revolving Account - Waste Disposal Facilities, 1980	AC	AA	4610	A	1	9242
057	State Building Construction Account	DA	DA	7000	A	1	9248
058	Public Works Assistance Account	BH	BA	1030	A	1	9325
05C	Criminal Justice Treatment Account	AC	AA	1070	A	1	9323
05H	Disaster Response Account	BD	BA	2450	A	1	9321
05M	Tourism Development and Promotion Account	AC	AA	1030	A	1	9321
05R	Drinking Water Assistance Administrative Account	BE	BA	3030	A	1	9240
05W	State Drought Preparedness Account	BD	BA	4610	A	1	9324
060	Community and Technical College Capital Projects Account	DB	DA	6990	A	1	9310
061	Eastern Washington University Capital Projects Account	DB	DA	3700	A	1	9310
062	Washington State University Building Account	DB	DA	3650	A	1	9310
063	Central Washington University Capital Projects Account	DB	DA	3750	A	1	9310
064	University of Washington Building Account	DB	DA	3600	A	1	9310
065	Western Washington University Capital Projects Account	DB	DA	3800	A	1	9310
066	The Evergreen State College Capital Projects Account	DB	DA	3760	A	1	9310
06A	Salmon Recovery Account	BF	BA	4670	A	1	9324



State Administrative and Accounting Manual

Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
06G	Real Estate Appraiser Commission Account	BD	BA	2400	A	1	9321
06H	Washington State Legacy Project, State Library, and Archives Account	BD	BA	0850	B	2	9321
06J	Securities Prosecution Account	BD	BA	1020	B	2	9321
06K	Lead Paint Account	BE	BA	1030	A	1	9323
06L	Business and Professions Account	BD	BA	2400	A	1	9321
06N	Local Tax Administration Account	AZ	AA	1400	A	2	9238
06R	Real Estate Research Account	BD	BA	2400	A	1	9321
06T	License Plate Technology Account	BD	BA	2400	A	1	9321
070	Outdoor Recreation Account	AC	AA	4670	A	1	9242
071	Warm Water Game Fish Account	BF	BA	4770	A	1	9324
072	State and Local Improvements Revolving Account - Water Supply Facilities	AC	AA	4610	A	1	9242
075	State Social and Health Services Construction Account	DA	DA	3000	A	1	9248
076	Treasury Income Account	KD	HD	7010	N	1	9584
07A	Mortgage Lending Fraud Prosecution Account	BD	BA	1020	B	2	9321
07B	Organ and Tissue Donation Awareness Account	BD	BA	2400	N	2	9323
07E	Contract Harvesting Revolving Account	BF	BA	4900	B	2	9324
07F	Commercial Fisheries Buyback Account	AZ	AA	4770	B	2	9242
07J	“Helping Kids Speak” Account	BE	BA	2400	B	2	9323
07K	Special License Plate Applicant Trust Account	BD	BA	2400	N	2	9321
07L	Legislative International Trade Account	BD	BA	0800	B	2	9321
07N	Produce Railcar Pool Account	BB	BA	4050	B	2	9320
07T	Commemorative Works Account	BD	BA	1790	B	2	9330
07V	Fish and Wildlife Enforcement Reward Account	BF	BA	4770	B	2	9324
07W	Domestic Violence Prevention Account	BE	BA	3000	A	1	9323
080	Grade Crossing Protective Account	BD	BA	2150	A	1	9321
081	State Patrol Highway Account	BA	BA	2250	A	1	9320
082	Motorcycle Safety Education Account	BB	BA	2400	A	1	9320



State Administrative and Accounting Manual

Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
084	Building Code Council Account	BE	BA	1790	A	1	9323
086	Fire Service Training Account	BE	BA	2250	A	1	9323
087	Park Land Trust Revolving Account	BF	BA	4900	B	1	9324
08A	Education Legacy Trust Account	BG	BA	7000	A	1	9310
08B	Foster Care Endowed Scholarship Trust Account	AC	AA	3400	N	2	9310
08C	Gonzaga University Alumni Association Account	BG	BA	2400	B	2	9310
08E	Individual Development Account Program Account	AC	AA	1030	B	2	9323
08F	Lighthouse Environmental Programs Account	BF	BA	2400	B	2	9324
08G	Flexible Spending Administrative Account	BE	BA	1070	B	2	9323
08H	Military Department Rental and Lease Account	BD	BA	2450	A	1	9321
08J	Prescription Drug Consortium Account	BE	BA	1070	B	2	9323
08K	Problem Gambling Account	BE	BA	1070	A	1	9323
08L	Ski & Ride Washington Account	BF	BA	2400	B	2	9324
08M	Small City Pavement and Sidewalk Account	BA	BA	4070	A	1	9234
08N	State Financial Aid Account	AC	AA	3400	N	2	9310
08P	State Parks Education and Enhancement Account	BF	BA	4650	B	2	9324
08R	Waste Tire Removal Account	BF	BA	4610	A	1	9324
08T	Transportation Innovative Partnership Account	AZ	AA	4050	B	2	9320
08V	Veterans Stewardship Account	BE	BA	3050	B	2	9323
08W	Washington's National Park Fund Account	BF	BA	2400	B	2	9324
094	Transportation Infrastructure Account	BB	BA	4050	A	1	9320
095	Electrical License Account	BE	BA	2350	A	1	9323
096	Highway Infrastructure Account	BA	BA	4050	A	1	9234
097	Recreational Vehicle Account	BA	BA	4050	B	1	9320
098	Eastern Washington Pheasant Enhancement Account	BF	BA	4770	A	2	9324
099	Puget Sound Capital Construction Account	BA	BA	4050	A	1	9234
09A	We Love Our Pets Account	BD	BA	2400	B	2	9321



State Administrative and Accounting Manual

Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
09B	Boating Safety Education Certification Account	BF	BA	4650	B	2	9324
09C	Farm and Forest Account	AC	AA	4670	A	1	9242
09E	Freight Mobility Investment Account	BA	BA	4110	A	1	9234
09G	Riparian Protection Account	AC	AA	4670	A	1	9242
09H	Transportation Partnership Account	BA	BA	4050	A	1	9234
09J	Washington Coastal Crab Pot Buoy Tag Account	BF	BA	4770	B	2	9324
09K	Life Sciences Discovery Account	BE	BA	0750	N	2	9323
09L	Nursing Resource Center Account	BE	BA	3030	B	2	9323
09P	City-County Assistance Account	BD	BA	1400	A	1	9325
09R	Economic Development Strategic Reserve Account	AC	AA	0750	A	1	9321
09T	Washington Main Street Trust Fund Account	BD	BA	3550	N	1	9325
102	Rural Arterial Trust Account	BA	BA	4060	A	1	9234
104	Limited Fish and Wildlife Account	BF	BA	4770	A	1	9324
106	Highway Safety Account	BB	BA	2400	A	1	9320
107	Liquor Excise Tax Account	BD	BA	1400	A	1	9321
108	Motor Vehicle Account	BA	BA	4050	A	1	9234
109	Puget Sound Ferry Operations Account	BA	BA	4050	A	1	9234
10A	Aquatic Algae Control Account	BF	BA	4610	A	1	9324
10B	Home Security Fund Account	BE	BA	1030	A	1	9323
10F	Share the Road Account	BB	BA	2400	B	2	9320
10G	Water Rights Tracking System Account	BF	BA	4610	A	1	9324
10K	Veterans Innovations Program Account	AC	AA	3050	A	1	9323
10P	Columbia River Basin Water Supply Development Account	AC	AA	4610	A	1	9242
10T	Hood Canal Aquatic Rehabilitation Bond Account	AC	AA	4780	A	1	9242
110	Special Wildlife Account	BF	BA	4770	A	1	9324
111	Public Service Revolving Account	BD	BA	2150	A	1	9321
113	Common School Construction Account	BH	BA	3500	A	1	9246



State Administrative and Accounting Manual

Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
116	Basic Data Account	BF	BA	4610	B	1	9324
119	Unemployment Compensation Administration Account	BE	BA	5400	A	1	9240
11A	Employment Training Finance Account	BG	BA	6990	B	2	9310
11B	Regional Mobility Grant Program Account	BB	BA	4050	A	1	9320
11E	Freight Mobility Multimodal Account	BB	BA	4110	A	1	9320
11H	Forest and Fish Support Account	BF	BA	4900	A	1	9324
11J	Electronic Products Recycling Account	BF	BA	4610	B	2	9324
11K	Washington Auto Theft Prevention Authority Account	BE	BA	0550	A	1	9323
11M	Poet Laureate Account	AC	AA	3870	B	2	9321
11N	Heritage Barn Preservation Account	AZ	AA	3550	A	1	9321
11P	Large On-Site Sewage Systems Account	BF	BA	3030	B	2	9324
11R	Hospital Infection Control Grant Account	AZ	AA	3030	B	2	9323
11V	Veteran Estate Management Account	BE	BA	3050	M	2	9323
120	Administrative Contingency Account	BE	BA	5400	A	1	9323
125	Site Closure Account	AC	AA	4610	A	1	9324
126	Agricultural Local Account	BF	BA	4950	B	2	9324
128	Grain Inspection Revolving Account	BF	BA	4950	B	2	9324
12C	Affordable Housing for All Account	BE	BA	1030	A	1	9323
12E	Assisted Living Facility Temporary Management Account	BE	BA	3000	B	2	9323
12F	Manufactured/Mobile Home Dispute Resolution Program Account	BD	BA	1000	B	2	9321
12G	Rockfish Research Account	BF	BA	4770	B	2	9324
12H	Uniformed Service Shared Leave Pool Account	BD	BA	2450	N	2	9323
12J	Boating Activities Account	AC	AA	4670	A	1	9324
12K	Puget Sound Scientific Research Account	AZ	AA	4780	A	1	9324
12L	Outdoor Education and Recreation Program Account	AC	AA	4650	B	2	9324
12M	Charitable Organization Education Account	BD	BA	0850	A	1	9321
12N	GET Ready for Math and Science Scholarship Account	BG	BA	3400	N	2	9310



State Administrative and Accounting Manual

Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
12P	Geoduck Aquaculture Research Account	AC	AA	3600	B	2	9324
12R	Independent Youth Housing Account	AC	AA	1030	A	1	9323
12T	Traumatic Brain Injury Account	BE	BA	3000	A	1	9323
131	Fair Account	AC	AA	4950	B	2	9325
133	Children's Trust Account	BE	BA	3070	M	2	9323
134	Employment Services Administrative Account	BE	BA	5400	A	1	9323
138	Insurance Commissioner's Regulatory Account	BD	BA	1600	A	1	9321
141	Federal Seizure Account	BD	BA	2250	B	3	9238
143	Institutions of Higher Education Federal Appropriations Account (Morrill Bankhead Jones Act Account)	BG	BA	3650	H	3	9230
144	Transportation Improvement Account	BA	BA	4070	A	1	9234
145	Institutions of Higher Education Grants and Contracts Account	BG	BA	LCLO	H	3	9310
146	Firearms Range Account	BD	BA	4670	A	1	9321
147	Institutions of Higher Education – Plant Account	BG	BA	6990	H	3	9310
148	Institutions of Higher Education Dedicated Local Account	BG	BA	LCLO	H	3	9310
149	Institutions of Higher Education Operating Fees Account	BG	BA	LCLO	B	3	9310
14A	Wildlife Rehabilitation Account	BF	BA	4770	A	1	9324
14B	Budget Stabilization Account	AC	AA	1050	A	1	9250
14C	Puget Sound Recovery Account	AZ	AA	4780	A	1	9324
14E	Washington State Library Operations Account	BD	BA	0850	B	2	9330
14G	Ballast Water and Biofouling Management Account	BF	BA	4770	A	1	9324
14H	Community Preservation and Development Authority Account	AC	AA	1030	A	1	9325
14M	Financial Fraud and Identity Theft Crimes Investigation and Prosecution Account	BD	BA	1030	A	1	9321
14N	Legislative Oral History Account	AC	AA	0110	B	2	9321
14P	Skeletal Human Remains Assistance Account	AC	AA	3550	B	2	9321
14R	Military Department Active State Service Account	BD	BA	2450	A	1	9238
14V	Ignition Interlock Device Revolving Account	BD	BA	2400	A	1	9320



State Administrative and Accounting Manual

Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
14W	Reduced Cigarette Ignition Propensity Account	BE	BA	2250	B	2	9323
150	Low Income Weatherization and Structural Rehabilitation Assistance Account	BE	BA	1030	A	1	9323
153	Rural Mobility Grant Program Account	BB	BA	4050	A	1	9320
154	New Motor Vehicle Arbitration Account	BD	BA	1000	A	1	9320
158	Aquatic Land Dredged Material Disposal Site Account	BF	BA	4900	A	1	9324
159	Parks Improvement Account	BF	BA	4650	B	1	9324
15A	Transitional Housing Operating and Rent Account	BE	BA	1030	B	2	9323
15B	Food Animal Veterinarian Conditional Scholarship Account	AZ	AA	3650	M	2	9310
15H	Cleanup Settlement Account	BF	BA	4610	A	1	9260
15J	Building Communities Fund Account	AZ	AA	1030	A	1	9321
15K	Columbia River Water Delivery Account	AC	AA	4610	A	1	9324
15M	Biotoxin Account	BF	BA	3030	A	1	9324
15N	Business Assistance Account	AZ	AA	3650	B	2	9321
15R	Evergreen Jobs Training Account	AZ	AA	6990	A	1	9310
15T	Broadband Mapping Account	BD	BA	1030	B	2	9238
15V	Funeral and Cemetery Account	BD	BA	2400	B	2	9321
15W	Guaranteed Asset Protection Waiver Account	BD	BA	1600	B	2	9321
160	Wood Stove Education and Enforcement Account	BD	BA	4610	A	1	9324
162	Farm Labor Contractor Account	BE	BA	2350	A	1	9323
163	Worker and Community Right to Know Account	BE	BA	2350	A	2	9323
165	Salary Reduction Account	KA	HD	1070	N	2	9584
167	Natural Resources Conservation Areas Stewardship Account	BF	BA	4900	A	1	9324
169	Horse Racing Commission Operating Account	BD	BA	1850	B	2	9321
16A	Judicial Stabilization Trust Account	BD	BA	0550	A	1	9321
16B	Landscape Architects' License Account	BD	BA	2400	B	2	9321
16C	Real Estate and Property Tax Administration Assistance Account	KC	HD	1400	N	2	9584



State Administrative and Accounting Manual

Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
16E	Specialized Forest Products Outreach and Education Account	BF	BA	4900	B	2	9324
16F	Washington State Flag Account	AC	AA	0850	B	2	9321
16G	Universal Vaccine Purchase Account	BE	BA	3030	B	2	9323
16J	State Route Number 520 Corridor Account	BB	BA	4050	A	1	9234
16K	Mortgage Recovery Fund Account	AZ	AA	1020	B	2	9321
16L	Accessible Communities Account	BE	BA	5400	B	2	9323
16M	Appraisal Management Company Account	BD	BA	2400	B	1	9321
16N	Disabled Veterans Assistance Account	BE	BA	3050	B	2	9323
16P	Marine Resources Stewardship Trust Account	BF	BA	4900	A	1	9324
16R	Multiagency Permitting Team Account	AC	AA	1050	B	2	9324
16T	Product Stewardship Programs Account	BF	BA	4610	B	2	9324
16V	Water Rights Processing Account	AC	AA	4610	A	1	9324
16W	Hospital Safety Net Assessment Account	BE	BA	1070	A	1	9323
172	Basic Health Plan Trust Account	BE	BA	1070	B	1	9323
176	Water Quality Permit Account	BF	BA	4610	A	1	9324
177	Judicial Retirement Administrative Account	AZ	AA	0550	A	1	9321
17A	County 911 Excise Tax Account	KC	HD	1400	N	2	9584
17B	Home Visiting Services Account	BE	BA	3070	A	1	9323
17C	Opportunity Express Account	AC	AA	6990	A	1	9310
17E	State Efficiency and Restructuring Account	AC	AA	7000	A	1	9321
17F	Washington Opportunity Pathways Account	AC	AA	3400	A	1	9310
17K	Basic Health Plan Stabilization Account	AC	AA	1070	A	1	9323
17L	Foreclosure Fairness Account	BD	BA	1030	B	2	9321
17M	Individual-Based/Portable Background Check Clearance Account	BE	BA	3070	B	2	9311
17N	Complete Streets Grant Program Account	BB	BA	4050	A	1	9320
17P	State Route Number 520 Civil Penalties Account	BB	BA	4050	A	1	9320
17R	Aerospace Training Student Loan Account	AC	AA	3400	M	2	9310



State Administrative and Accounting Manual

Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
17T	Health Benefit Exchange Account	BE	BA	1070	A	1	9240
17V	Volunteer Firefighters Account	BE	BA	2400	B	2	9323
17W	Limousine Carriers Account	BB	BA	2400	A	1	9320
180	Local Government Administrative Hearings Account	BD	BA	1100	B	2	9321
182	Underground Storage Tank Account	BF	BA	4610	A	1	9324
184	Local Museum Account Washington State Historical Society	BD	BA	3900	B	3	9311
185	Local Museum Account Eastern Washington State Historical Society	BD	BA	3950	B	3	9311
186	County Arterial Preservation Account	BA	BA	4060	A	1	9234
189	Clarke McNary Account	BF	BA	4900	B	2	9324
18A	Investing in Innovation Account	BD	BA	1030	B	2	9321
18B	Columbia River Basin Taxable Bond Water Supply Development Account	DA	DA	4610	A	1	9330
18C	Native Education Public-Private Partnership Account	AZ	AA	3500	B	2	9311
18E	Educator Certification Processing Account	BD	BA	3500	B	2	9311
18F	High School Completion Account	AZ	AA	3500	B	2	9311
18G	Opportunity Scholarship Match Transfer Account	AC	AA	3400	N	2	9310
18H	Opportunity Expansion Account	AC	AA	3400	A	1	9310
18J	Capital Vessel Replacement Account	BA	BA	4050	A	1	9234
18K	24/7 Sobriety Account	AC	AA	2270	M	2	9321
18L	Hydraulic Project Approval Account	BF	BA	4770	A	1	9324
18M	Music Matters Awareness Account	BE	BA	2400	B	2	9311
18N	Damage Prevention Account	BD	BA	2150	B	2	9321
18R	Seattle Sounders FC Account	BE	BA	2400	B	2	9321
18V	Science, Technology, Engineering, and Mathematics Education Lighthouse Account	AZ	AA	3500	B	2	9311
190	Forest Fire Protection Assessment Account	BF	BA	4900	B	2	9324
193	State Forest Nursery Revolving Account	BF	BA	4900	B	2	9324
195	Energy Account	BF	BA	1030	B	2	9238



State Administrative and Accounting Manual

Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
196	Unclaimed Personal Property Account	JD	HA	1400	B	2	9400
197	Statute Law Committee Publications Account	BD	BA	0400	B	2	9321
198	Access Road Revolving Account	BF	BA	4900	B	2	9324
199	Biosolids Permit Account	BF	BA	4610	A	1	9324
19A	Medicaid Fraud Penalty Account	BE	BA	1000	A	1	9323
19B	School for the Blind Account	BE	BA	3510	B	2	9323
19C	Forest Practices Application Account	BF	BA	4900	A	1	9324
19E	4-H Programs Account	BD	BA	2400	B	2	9321
19F	Seattle Seahawks Account	BE	BA	2400	B	2	9311
19H	Center for Deaf and Hard of Hearing Youth Account	BE	BA	3530	B	2	9323
19J	Universal Communications Services Account	AC	AA	2150	B	2	9321
19K	Yakima Integrated Plan Implementation Account	AC	AA	4610	A	1	9242
19L	Charter Schools Oversight Account	AC	AA	3590	A	1	9311
19M	Seattle University Account	BG	BA	2400	B	2	9310
19N	Diesel Idle Reduction Account	AZ	AA	4610	A	1	9324
19P	Child Rescue Account	BD	BA	1000	M	2	9321
19R	Residential Services and Support Account	BE	BA	3000	B	2	9323
19T	DOL Technology Improvement and Data Management Account	BB	BA	2400	A	1	9320
19V	Andy Hill Cancer Research Endowment Fund Match Transfer Account	BE	BA	1030	A	1	9323
19W	Wolf-livestock Conflict Account	BF	BA	4770	B	2	9324
200	Regional Fisheries Enhancement Salmonid Recovery Account	BF	BA	4770	A	1	9242
201	DOL Services Account	BA	BA	2400	A	1	9320
202	Medical Test Site Licensure Account	BE	BA	3030	A	1	9323
204	Volunteer Firefighters' and Reserve Officers' Relief and Pension Administrative Account	BD	BA	2200	A	1	9321
205	Mobile Home Park Relocation Account	BE	BA	1030	B	2	9323
206	Cost of Supervision Account	BE	BA	3100	B	2	9323



State Administrative and Accounting Manual

Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
207	Hazardous Waste Assistance Account	BF	BA	4610	A	1	9324
209	Regional Fisheries Enhancement Group Account	BF	BA	4770	B	2	9324
20A	State Flower Account	BF	BA	2400	B	2	9324
20B	Brownfield Redevelopment Trust Fund Account	BF	BA	4610	A	1	9324
20C	Yakima Integrated Plan Implementation Taxable Bond Account	AC	AA	4610	A	1	9324
20D	Certified Public Accounting Scholarship Transfer Account	BG	BA	1650	N	2	9310
20E	Washington Internet Crimes Against Children Account	BD	BA	2270	B	2	9321
20F	Invest in Washington Account	AC	AA	6990	A	1	9310
20G	Washington Farmers and Ranchers Account	BD	BA	2400	B	2	9321
20H	Connecting Washington Account	BA	BA	4050	A	1	9234
20J	Electric Vehicle Account	BB	BA	4050	A	1	9320
20K	Licensing and Enforcement System Modernization Project Account	BD	BA	1950	B	2	9321
20L	Early Start Account	AC	AA	3070	B	2	9311
20M	Puget Sound Taxpayer Accountability Account	BE	BA	1400	A	1	9323
20N	Judy Transportation Future Funding Program Account	BA	BA	4050	A	1	9234
20P	Nursing Facility Quality Enhancement Account	BE	BA	3000	B	2	9323
20R	Radioactive Mixed Waste Account	BF	BA	4610	A	1	9324
20T	Pollution Liability Insurance Agency Underground Storage Tank	BF	BA	4620	A	1	9324
20W	Washington Tennis Account	BD	BA	2400	B	2	9321
210	Fire Protection Contractor License Account	BD	BA	2250	B	2	9321
213	Veterans' Emblem Account	BE	BA	3050	B	2	9323
214	Temporary Worker Housing Account	BE	BA	3030	B	2	9323
215	Special Category C Account	BA	BA	4050	A	1	9234
216	Air Pollution Control Account	BF	BA	4610	A	1	9324
217	Oil Spill Prevention Account	BF	BA	4610	A	1	9324
218	Multimodal Transportation Account	BB	BA	4050	A	1	9320



State Administrative and Accounting Manual

Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
219	Air Operating Permit Account	BF	BA	4610	A	2	9324
21A	Washington State Wrestling Account	BG	BA	2400	B	2	9310
21B	Chehalis Basin Account	AC	AA	4610	A	1	9324
21D	Dairy Nutrient Infrastructure Account	AC	AA	4710	A	1	9324
21E	Concealed Pistol License Renewal Notification Account	BD	BA	2400	A	1	9321
21F	Fred Hutch Account	BD	BA	2400	B	2	9321
21G	Washington State Aviation Account	BB	BA	2400	B	2	9320
21H	Wastewater Treatment Plant Operator Certification Account	BF	BA	4610	A	1	9324
21J	Gina Grant Bull Memorial Legislative Page Scholarship Account	AC	AA	0110	B	2	9321
21L	Low-Income Home Rehabilitation Account	AC	AA	1030	B	2	9323
21M	Distracted Driving Prevention Account	BE	BA	0550	A	1	9323
21N	Northeast Washington Wolf-Livestock Management Account	BF	BA	4950	B	2	9324
21P	Sexual Assault Prevention and Response Account	AC	AA	1030	A	1	9321
21Q	Forest Health Revolving Account	BF	BA	4900	B	2	9324
21R	DCYF Contracted Services Performance Improvement Account	AC	AA	3070	A	1	9323
21S	Aquatic Invasive Species Management Account	BF	BA	4770	A	1	9324
21T	Suicide-safer Homes Project Account	AC	AA	3030	B	2	9323
21U	Veterans' In-state Service Shared Leave Pool Account	BD	BA	3050	N	2	9323
21V	Construction Registration Inspection Account	BE	BA	2350	A	1	9323
21W	K-12 Criminal Background Check Account	BD	BA	3500	B	2	9311
222	Freshwater Aquatic Weeds Account	BF	BA	4610	A	1	9324
223	Oil Spill Response Account	BF	BA	4610	A	1	9324
225	Fingerprint Identification Account	BD	BA	2250	A	2	9323
226	State Seizures Account	BD	BA	2250	B	3	9321
22A	State Agency Office Relocation Pool Account	AC	AA	1050	B	2	9321
22B	Highway Worker Memorial Scholarship Account	AC	AA	3400	B	2	9310



State Administrative and Accounting Manual

Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
22C	Early Learning Facilities Revolving Account	AC	AA	1030	A	1	9325
22D	Early Learning Facilities Development Account	AC	AA	1030	A	1	9325
22E	Family and Medical Leave Enforcement Account	FL	FA	5400	B	2	9400
22F	Family and Medical Leave Insurance Account	FL	FA	5400	M	2	9400
22G	Photovoltaic Module Recycling Account	BF	BA	4610	B	2	9324
22H	Foster Parent Shared Leave Pool Account	BD	BA	3070	N	2	9323
22J	Abandoned Recreational Vehicle Disposal Account	BB	BA	2400	A	1	9320
22K	Watershed Restoration and Enhancement Account	BF	BA	4610	B	2	9324
22L	Public Use General Aviation Airport Loan Revolving Account	BH	BA	4050	B	2	9325
22M	Energy Efficiency Account	BH	BA	1030	A	1	9325
22N	Fish and Wildlife Federal Lands Revolving Account	BF	BA	4770	B	2	9324
22P	Natural Resources Federal Lands Revolving Account	BF	BA	4900	B	2	9324
22Q	Seattle Mariners Account	BE	BA	2400	B	2	9323
22R	Internet Consumer Access Account	BD	BA	1000	A	1	9321
22S	Landlord Mitigation Program Account	AC	AA	1030	B	2	9323
22T	Statewide Tourism Marketing Account	AC	AA	1030	A	1	9321
22U	Secure Drug Take-back Program Account	BE	BA	3030	A	1	9323
22V	Medical Student Loan Account	AC	AA	3400	M	2	9310
22W	Public Disclosure Transparency Account	BD	BA	0820	A	1	9321
234	Public Works Administration Account	BD	BA	2350	A	1	9325
235	Youth Tobacco and Vapor Products Prevention Account	BD	BA	3030	A	1	9323
237	Recreation Access Pass Account	BF	BA	4650	A	1	9324
23A	Student Loan Advocate Account	BG	BA	3400	B	2	9310
23B	Rural Jobs Program Match Transfer Account	AC	AA	3400	N	2	9310
23C	DOL Tuition Recovery Trust Fund	BG	BA	2400	B	2	9310
23D	Student Achievement Council Tuition Recovery Trust Fund	BG	BA	3400	B	2	9310
23E	Washington History Day Account	AC	AA	3500	B	2	9311



State Administrative and Accounting Manual

Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
23F	Open Educational Resources Account	AC	AA	3500	B	2	9311
23G	Vulnerable Roadway User Education Account	BB	BA	2280	A	1	9325
23H	Defense Community Compatibility Account	AC	AA	1030	A	1	9325
23J	Statewide Broadband Account	AC	AA	1030	A	1	9325
23K	Smoke Detection Device Awareness Account	BD	BA	2250	B	2	9321
23L	Indian Health Improvement Reinvestment Account	AC	AA	1070	B	2	9323
23M	County Road Administration Board Emergency Loan Account	BA	BA	4060	B	2	9234
23N	Model Toxics Control Capital Account	BF	BA	4610	A	1	9324
23P	Model Toxics Control Operating Account	BF	BA	4610	A	1	9324
23R	Model Toxics Control Stormwater Account	BF	BA	4610	A	1	9324
23S	Puget Sound Gateway Facility Account	BA	BA	4050	A	1	9320
23T	Congestion Relief Traffic Safety Account	BB	BA	2400	A	1	9320
23V	Voluntary Cleanup Account	BF	BA	4610	A	1	9324
23W	Paint Product Stewardship Account	BF	BA	4610	A	1	9324
244	Habitat Conservation Account	AC	AA	4670	A	1	9242
245	Public Safety Reimbursable Bond Account	DA	DA	1050	A	1	9248
246	Community and Technical College Forest Reserve Account	DB	DA	6990	A	1	9310
24A	Behavioral Health Loan Repayment Program Account	AC	AA	3400	B	2	9310
24B	Foundational Public Health Services Account	BD	BA	3030	A	1	9323
24C	San Juan Islands Programs Account	BB	BA	2400	B	2	9320
24D	Seattle Storm Account	BE	BA	2400	B	2	9323
24E	Washington State Library-Archives Building Account	BD	BA	0850	B	2	9330
24F	Veterans Service Officer Account	AC	AA	3050	B	2	9323
24G	Hemp Regulatory Account	BF	BA	4950	B	2	9324
24H	Career Connected Learning Account	AC	AA	5400	A	1	9310
24J	Workforce Education Investment Account	BG	BA	3400	A	1	9310
24K	Agency Financial Transaction Account	BB	BA	2400	A	1	9320



State Administrative and Accounting Manual

Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
24L	Ambulance Transport Fund	BE	BA	1070	A	1	9323
24M	Climate Resiliency Account	AC	AA	1050	A	1	9324
24N	Fish, Wildlife, and Conservation Account	BF	BA	4770	A	1	9324
24P	Insurance Commissioner's Fraud Account	BD	BA	1600	A	1	9321
24Q	Cooper Jones Active Transportation Safety Account	BB	BA	2280	A	1	9320
24R	Energy Independence Act Special Account	BD	BA	1790	B	2	9321
24S	Seattle NHL Hockey Account	BE	BA	2400	B	2	9323
24T	State Firearms Background Check System Account	BD	BA	2250	B	2	9321
24U	Sustainable Farms and Fields Account	AC	AA	4710	A	1	9324
24V	Telebehavioral Health Access Account	BE	BA	1070	A	1	9323
24W	Undocumented Student Support Loan Match Account	AC	AA	3400	N	2	9310
252	Higher Education Non-Proprietary Local Capital Account	DB	DA	LCLO	N	3	9230
253	Education Construction Account	AC	AA	7000	A	1	9310
259	Coastal Crab Account	BF	BA	4770	B	2	9324
25A	Washington Apples Account	BF	BA	2400	B	2	9324
25B	Unemployment Insurance Relief Account	AC	AA	5400	B	2	9238
25C	Elementary and Secondary School Emergency Relief III Account	AC	AA	3500	A	1	9232
25D	Manufacturing and Warehousing Job Centers Account	AC	AA	1400	A	1	9325
25E	Rosa Franklin Legislative Internship Program Scholarship Account	AC	AA	0120	B	2	9321
25F	Forest Resiliency Account	AC	AA	4770	A	1	9324
25G	Manufacturing Cluster Acceleration Account	AC	AA	1030	A	1	9325
25H	Fair Start for Kids Account	AC	AA	3070	A	1	9323
25J	DOT Purple Heart State Account	AZ	AA	4050	B	2	9321
25K	DVA Purple Heart State Account	AC	AA	3050	B	2	9321
25L	MIL Purple Heart State Account	AC	AA	2450	B	2	9321
25M	State Health Care Affordability Account	BE	BA	1070	A	1	9240



State Administrative and Accounting Manual

Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
25N	Statewide 988 Behavioral Health Crisis Response and Suicide Prevention Line Account	BE	BA	3030	A	1	9323
25P	Wildfire Response, Forest Restoration, and Community Resilience Account	AC	AA	4900	A	1	9324
25Q	Clean Fuels Program Account	BD	BA	4610	A	1	9324
25R	Recycled Content Account	BD	BA	4610	B	2	9321
25S	Recycling Enhancement Account	BD	BA	4610	B	2	9325
25T	Refrigerant Emission Management Account	BD	BA	4610	A	1	9324
25U	DOL Wage Lien Account	BD	BA	2400	A	1	9321
25V	Washington State Attorney General Charitable Asset Protection Account	BD	BA	1000	B	2	9321
25W	Driver Licensing Technology Support Account	BB	BA	2400	A	1	9320
260	UW Operating Fees Account	BG	BA	3600	A	1	9310
262	Manufactured Home Installation Training Account	BD	BA	2350	A	1	9321
263	Community and Economic Development Fee Account	BD	BA	1030	A	1	9321
267	Recreation Resources Account	BF	BA	4670	A	1	9324
268	Nonhighway and Off-Road Vehicle Activities (NOVA) Program Account	BF	BA	4670	A	1	9324
269	Parks Renewal and Stewardship Account	BF	BA	4650	A	1	9324
26A	Carbon Emissions Reduction Account	BF	BA	4050	A	1	9324
26B	Climate Investment Account	BF	BA	4610	A	1	9324
26C	Climate Commitment Account	BF	BA	4610	A	1	9324
26D	Natural Climate Solutions Account	BF	BA	4610	A	1	9324
26E	Air Quality and Health Disparities Improvement Account	BF	BA	4610	A	1	9324
26F	Billy Frank Jr. National Statuary Hall Collection Fund	AC	AA	0900	B	2	9321
26G	Energy Facility Site Evaluation Council Account	BD	BA	4630	B	2	9321
26H	Washington State Leadership Board Account	AC	AA	0830	A	1	9323
26J	Washington State Leadership Board Special License Plate Account	BE	BA	0830	B	2	9323
26K	School Seismic Safety Grant Program Account	AC	AA	3500	A	1	9246
26M	Climate Active Transportation Account	BB	BA	4050	A	1	9320



State Administrative and Accounting Manual

Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
26N	Climate Transit Programs Account	BB	BA	4050	A	1	9320
26P	Move Ahead WA Account	BA	BA	4050	A	1	9234
26Q	Move Ahead WA Flexible Account	BB	BA	4050	A	1	9320
26R	Clean Energy Transition Workforce Account	AC	AA	1050	A	1	9323
26S	Patches Pal License Plate Account	BE	BA	2400	B	2	9323
26T	Washington Student Loan Account	AC	AA	3400	A	1	9310
						2	
26U	Apple Health and Homes Account	AC	AA	1030	A	1	9323
26V	Capital Community Assistance Account	AC	AA	1030	A	1	9323
26W	Renewable Fuels Accelerator Account	BF	BA	1030	A	1	9242
271	WSU Operating Fees Account	BG	BA	3650	A	1	9310
274	Adult Family Home Account	BE	BA	3000	B	2	9323
275	CWU Operating Fees Account	BG	BA	3750	A	1	9310
277	State Agency Parking Account	BD	BA	7000	B	1	9321
27A	Energy Efficiency Revolving Loan Capitalization Account	AC	AA	1030	A	1	9244
27B	Electric Vehicle Incentive Account	AC	AA	1030	A	1	9321
27C	Community Reinvestment Account	AC	AA	1030	A	1	9325
27D	Driver Resource Center Fund	BE	BA	2350	B	2	9323
27E	Equitable Access to Credit Program Account	AC	AA	1030	B	2	9325
27F	State Lands Development Authority Capital Account	AZ	AA	1030	A	1	9321
27G	State Lands Development Authority Operating Account	AZ	AA	1030	A	1	9321
27H	Veterans and Military Members Suicide Prevention Account	AC	AA	3050	B	2	9323
27K	Digital Equity Account	AC	AA	1030	A	1	9325
27M	Washington State Global War on Terror Memorial Account	AC	AA	0850	B	2	9321
27N	Washington Wine License Plate Account	BE	BA	2400	B	2	9323
27P	Price Ceiling Unit Emission Reduction Investment Account	BF	BA	4610	A	1	9324
27Q	State Opioid Settlement Account	BE	BA	1000	N	2	9323



State Administrative and Accounting Manual

Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
27R	Medication For People Living With HIV Rebate Revenue Account	BE	BA	3030	B	2	9323
27S	Child Sexual Abuse and Sex Trafficking Prevention and Identification Public-Private Partnership Account	BE	BA	3500	B	2	9311
27T	Derelict Structure Removal Account	BF	BA	4900	A	1	9324
27V	Washington State Attorney General Humane Detention Account	BD	BA	1000	B	2	9321
27W	Opioid Abatement Settlement Account	BE	BA	1000	A	1	9323
281	Impaired Driving Safety Account	BB	BA	2400	A	2	9320
283	Juvenile Accountability Incentive Account	BE	BA	3000	A	2	9240
285	Growth Management Planning and Environmental Review Account	BH	BA	1030	A	1	9325
289	Thurston County Capital Facilities Account	DA	DA	1790	A	1	9330
28A	State Hazard Mitigation Revolving Loan Account	BD	BA	2450	A	1	9321
28B	Employee Ownership Revolving Loan Program Account	AC	AA	1030	B	2	9323
28C	Responsible Battery Management Account	BF	BA	4610	B	2	9324
28E	Emergency Drought Response Account	AC	AA	4610	A	1	9324
28F	Clean Fuels Transportation Investment Account	BD	BA	4610	A	1	9324
28G	Covenant Homeownership Account	BE	BA	1030	A	1	9323
28J	Renewable Energy Local Benefit Account	BD	BA	1400	A	1	9321
28K	State Crime Victim and Witness Assistance Account	AC	AA	0900	A	1	9323
28L	Washington State Eastern Washington Cultural Landscape Feature Account	BD	BA	1790	B	2	9321
28M	Land Bank Account	BF	BA	4900	A	1	9324
290	Savings Incentive Account	AC	AA	7000	B	2	9321
291	Education Savings Account	AC	AA	3500	A	1	9321
296	Columbia River Basin Water Supply Revenue Recovery Account	BF	BA	4610	A	1	9324
297	Pipeline Safety Account	BD	BA	2150	A	2	9324
298	Geologists' Account	BD	BA	2400	B	2	9321
300	Financial Services Regulation Account	BD	BA	1020	B	2	9324



State Administrative and Accounting Manual

Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
303	Highway Bond Retirement Account	CB	CA	0100	A	1	9340
304	Ferry Bond Retirement Account	CB	CA	0100	A	1	9340
305	Transportation Improvement Board Bond Retirement Account	CB	CA	0100	A	1	9340
315	Dedicated Cannabis Account	BE	BA	1950	A	1	9323
319	Public Health Supplemental Account	BE	BA	3030	A	1	9323
320	Puget Sound Crab Pot Buoy Tag Account	BF	BA	4770	B	2	9324
328	Criminal Justice Training Commission Firing Range Maintenance Account	BD	BA	2270	B	2	9321
347	Washington State University Bond Retirement Account	CA	CA	3650	B	1	9340
348	University of Washington Bond Retirement Account	CA	CA	3600	B	1	9340
355	State Taxable Building Construction Account	AC	AA	7000	A	1	9244
357	Gardner-Evans Higher Education Construction Account	DB	DA	7000	A	1	9230
359	School Construction and Skill Centers Building Account	AC	AA	3500	A	1	9246
364	Military Department Capital Account	DA	DA	2450	A	1	9330
366	Watershed Restoration and Enhancement Bond Account	DA	DA	4610	B	2	9330
367	Chehalis Basin Taxable Account	DA	DA	4610	A	1	9330
373	Coronavirus Capital Projects Account	DA	DA	1050	A	1	9248
377	Watershed Restoration and Enhancement Taxable Bond Account	DA	DA	4610	B	2	9330
380	Debt-Limit General Fund Bond Retirement Account	CA	CA	0100	A	1	9340
381	Debt-Limit Reimbursable Bond Retirement Account	CA	CA	0100	A	1	9340
382	Nondebt-Limit General Fund Bond Retirement Account	CA	CA	0100	A	1	9340
383	Nondebt-Limit Reimbursable Bond Retirement Account	CA	CA	0100	A	1	9340
384	Nondebt-Limit Proprietary Appropriated Bond Retirement Account	CA	CA	0100	A	1	9340
385	Nondebt-Limit Proprietary Nonappropriated Bond Retirement Account	CA	CA	0100	A	1	9340
386	Nondebt-Limit Revenue Bond Retirement Account	CA	CA	0100	A	1	9340
387	University of Washington Facilities Bond Retirement Account	BG	BA	3600	N	3	9310
389	Toll Facility Bond Retirement Account	CD	CA	0100	A	1	9340



State Administrative and Accounting Manual

Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
401	Correctional Industries Account	FE	FA	3100	M	1	9400
403	Self - Insurance Revolving Account	GD	GA	3600	N	3	9400
404	State Treasurer's Service Account	BD	BA	0900	A	1	9321
405	Legal Services Revolving Account	GA	GA	1000	A	1	9400
407	Secretary of State's Revolving Account	FI	FA	0850	B	1	9400
408	Coastal Protection Account	BF	BA	4610	B	1	9324
409	Investment Income Account	KD	HD	0900	N	2	9584
410	Transportation Equipment Account	GA	GA	4050	B	1	9400
411	Natural Resources Equipment Account	GA	GA	4900	N	2	9400
413	Municipal Revolving Account	FI	FA	0950	B	2	9400
415	Personnel Service Account	GA	GA	1050	A	1	9400
416	Surplus and Donated Food Commodities Revolving Account	BD	BA	3500	N	2	9323
418	State Health Care Authority Administrative Account	FJ	FA	1070	A	1	9400
421	Education Technology Revolving Fund	GB	GA	1050	B	2	9400
422	Enterprise Services Account	GA	GA	1790	M	2	9400
424	Anti Trust Revolving Account	BD	BA	1000	B	2	9321
432	King Street Railroad Station Facility Account	BB	BA	4050	N	3	9320
433	Shared Game Lottery Account	FD	FA	1160	B	3	9400
436	OFM Labor Relations Service Account	GA	GA	1050	B	2	9400
438	Uniform Dental Plan Benefits Administration Account	FJ	FA	1070	B	2	9400
439	Uniform Medical Plan Benefits Administration Account	FJ	FA	1070	B	2	9400
440	Institutions of Higher Education Stores Account	GD	GA	LCLO	N	3	9400
441	Local Government Archives Account	BD	BA	0850	A	1	9325
442	Legislative Gift Center Account	FI	FA	0370	B	2	9400
443	Institutions of Higher Education Data Processing Account	GD	GA	LCLO	H	3	9400
444	Fish and Wildlife Equipment Revolving Account	GA	GA	4770	B	2	9400



State Administrative and Accounting Manual

Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
445	Self-Insured Employer Overpayment Reimbursement Account	FB	FA	2350	B	2	9400
446	Industrial Insurance Rainy Day Fund Account	FB	FA	2350	N	2	9400
447	Information Technology Investment Revolving Account	AC	AA	1050	B	2	9321
448	Institutions of Higher Education Printing Account	GD	GA	LCLO	N	3	9400
449	Certificates of Participation and Other Financing Account - Local	FI	FA	0100	N	2	9400
450	Institutions of Higher Education Other Facilities Account	GD	GA	LCLO	N	3	9400
453	O.M.W.B.E. Enterprises Account	GA	GA	1470	A	2	9400
455	Higher Education Personnel Services Account	GA	GA	1050	A	1	9400
456	Separately Managed State Treasurer's Service Account	FI	FA	0900	N	2	9400
457	Institutions of Higher Education – Retirement Benefits Revolving Account	GD	GA	LCLO	N	3	9400
458	Consolidated Technology Services Revolving Account	GB	GA	1630	M	2	9400
460	Institutions of Higher Education Motor Pool Account	GD	GA	LCLO	N	3	9400
461	Shared Information Technology System Revolving Account	GB	GA	1050	B	2	9400
462	GOV Central Service Account	GA	GA	0750	A	1	9400
463	Washington College Savings Program Account	JD	HA	3400	M	2	9400
466	Statewide Information Technology System Development Revolving Account	GB	GA	1050	A	2	9400
468	Office of Financial Management Central Service Account	GA	GA	1050	A	1	9400
470	Imaging Account	FI	FA	0850	M	2	9400
471	State Patrol Nonappropriated Airplane Revolving Account	GA	GA	2250	B	2	9400
472	Statewide Information Technology System Maintenance and Operations Revolving Account	GB	GA	1050	B	2	9400
473	School Employees' Benefits Board Insurance Reserve Fund	FJ	FA	1070	N	2	9400
474	School Employees' Benefits Board Flexible Spending and Dependent Care Administrative Account	BE	BA	1070	B	2	9323
475	School Employees' Benefits Board Dental Benefits Administration Account	FJ	FA	1070	B	2	9400
477	Lottery Investment Account	FD	FA	1160	N	2	9400



State Administrative and Accounting Manual

Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
480	Financial Education Public-Private Partnership Account	BD	BA	3500	B	2	9321
482	Dairy/Forage Facility Revolving Account	GA	GA	3650	N	3	9400
483	Auditing Services Revolving Account	GA	GA	0950	A	1	9400
484	Administrative Hearings Revolving Account	GA	GA	1100	A	1	9400
485	Horse Racing Commission Washington Bred Owners' Bonus Fund and Breeder Awards Account	BD	BA	1850	B	2	9321
489	Pension Funding Stabilization Account	AC	AA	7000	A	1	9321
490	Regional Transportation Investment District Account	AZ	AA	4050	B	2	9320
492	School Employees' Insurance Administrative Account	FJ	FA	1070	A	1	9400
493	School Employees' Insurance Account	FJ	FA	1070	N	2	9400
494	School Employees' Benefits Board Medical Benefits Administrative Account	FJ	FA	1070	B	2	9400
495	Toll Collection Account	BB	BA	4050	N	2	9320
496	Educator Conditional Scholarship Account	BG	BA	3400	M	2	9310
497	Horse Racing Commission Class C Purse Fund Account	BD	BA	1850	B	2	9321
498	Washington State Council of Fire Fighters Benevolent Account	BE	BA	2400	B	2	9323
499	Law Enforcement Memorial Account	BE	BA	2400	B	2	9323
500	Perpetual Surveillance and Maintenance Account	BF	BA	4610	A	1	9324
501	Liquor Revolving Account	BD	BA	1950	A	2	9321
503	Tuition Recovery Trust Account	BG	BA	3540	B	2	9310
505	University of Washington - University Hospital Account	FH	FA	3600	H	3	9400
507	Oyster Reserve Land Account	BF	BA	4770	A	1	9324
508	Miscellaneous Enterprise Activities Account	FI	FA	LCLO	N	3	9400
511	Tacoma Narrows Toll Bridge Account	BA	BA	4050	A	1	9234
512	Institutional Stores Account	FE	FA	LCLO	N	3	9400
513	Derelect Vessel Removal Account	BF	BA	4900	A	1	9324
514	Agricultural Conservation Easements Account	AZ	AA	4710	B	2	9324
515	DNA Data Base Account	BE	BA	2250	B	2	9323



State Administrative and Accounting Manual

Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
516	Fruit and Vegetable Inspection Account	BF	BA	4950	B	2	9324
522	Institutions of Higher Education – Associated Students' Account	FH	FA	LCLO	N	3	9400
523	Public Funds Investment Account	IA	HB	0900	N	4	9554
524	Institutions of Higher Education – Bookstore Account	FH	FA	LCLO	N	3	9400
525	Washington State Combined Fund Drive Account	KA	HD	0850	N	2	9584
526	Veterans' Memorial Account	BE	BA	3050	N	3	9323
527	Administrator for Intestate Estates Accounts	JD	HA	1400	N	3	9400
528	Institutions of Higher Education – Parking Account	FH	FA	LCLO	N	3	9400
532	Washington Housing Trust Fund	BE	BA	1030	A	1	9323
534	Washington Graduate Fellowship Trust Account	AC	AA	3400	N	2	9310
535	Alaskan Way Viaduct Replacement Project Account	BB	BA	4050	A	1	9320
536	Federal Food Service Revolving Account	BE	BA	3500	B	2	9240
543	Judicial Information Systems Account	FI	FA	0550	A	2	9400
544	Pollution Liability Insurance Program Trust Account	FI	FA	4620	M	2	9400
545	Heating Oil Pollution Liability Trust Account	FI	FA	4620	B	2	9400
546	Risk Management Administration Account	GE	GA	1790	B	2	9400
547	Liability Account	GE	GA	1790	N	2	9400
548	Law Enforcement Officers' and Fire Fighters' Retirement System Plan 2 Expense Account	AC	AA	3410	B	1	9321
549	Election Account	BD	BA	0850	A	1	9238
550	Transportation 2003 Account (Nickel Account)	BA	BA	4050	A	1	9234
551	Washington Youth and Families Account	AC	AA	1030	M	2	9323
552	Conservation Assistance Revolving Account	AC	AA	4710	A	2	9324
553	Performance Audits of Government Account	BD	BA	0950	B	2	9321
561	Community and Technical College Innovation Account	BG	BA	6990	B	2	9310
562	Skilled Nursing Facility Safety Net Trust Fund Account	BE	BA	3000	A	1	9240
564	Water Pollution Control Revolving Administration Account	BF	BA	4610	A	1	9324



State Administrative and Accounting Manual

Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
565	Yakima Integrated Plan Implementation Revenue Recovery Account	BF	BA	4610	A	1	9324
566	Community Forest Trust Account	BF	BA	4900	A	1	9321
567	Long-term Services and Supports Trust Account	FI	FA	3000	M	2	9400
569	Institutions of Higher Education Food Services Account	FH	FA	LCLO	N	3	9400
570	Institutions of Higher Education Other Enterprises Account	FH	FA	LCLO	N	3	9400
571	Multiuse Roadway Safety Account	BA	BA	4050	A	1	9234
573	Institutions of Higher Education Housing and Food Account	FH	FA	LCLO	N	3	9400
575	Vocational Education Revolving Account Corrections	FE	FA	3100	N	3	9400
577	State Lottery Account	FD	FA	1160	B	3	9400
578	Lottery Administrative Account	FD	FA	1160	A	1	9400
595	Interstate 405 and State Route Number 167 Express Toll Lanes Account	BA	BA	4050	A	1	9320
600	Department of Retirement Systems Expense Account	BD	BA	1240	M	1	9321
601	Agricultural Permanent Account	EA	EA	1260	N	1	9230
603	Millersylvania Park Trust Account	EA	EA	4650	N	1	9242
604	Normal School Permanent Account	EA	EA	1260	N	1	9230
605	Permanent Common School Account	EC	EA	1260	N	1	9232
606	Scientific Permanent Account	EA	EA	1260	N	1	9230
607	State University Permanent Account	EA	EA	1260	N	1	9230
608	Accident Account	FB	FA	2350	M	1	9400
609	Medical Aid Account	FB	FA	2350	M	1	9400
610	Accident Reserve Account	FB	FA	2350	N	1	9400
614	Volunteer Firefighters' Relief and Pension Principal Fund	HN	HC	2200	N	1	9550
615	Washington State Patrol Retirement System Plan 1 Account	HL	HC	1240	N	1	960x
616	Judges' Retirement Account	HQ	HC	1240	N	1	960x
620	Unemployment Compensation Account	FG	FA	5400	N	3	9545



State Administrative and Accounting Manual

Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
622	Unemployment Compensation Federal Employees' Benefit Payment Account	FG	FA	5400	N	3	9545
624	Reserve Officers' Relief and Pension Principal Fund	HU	HC	2200	N	1	9550
630	Washington State Patrol Retirement System Plan 2 Account	HK	HC	1240	N	1	960x
631	Public Employees' Retirement System Plan 1 Account	HA	HC	1240	N	1	960x
632	Teachers' Retirement System Plan 1 Account	HE	HC	1240	N	1	960x
633	School Employees' Retirement System Combined Plan 2 and 3 Account	HR	HC	1240	N	1	960x
635	Public Safety Employees' Retirement System Plan 2 Account	HH	HC	1240	N	1	960x
636	Foster Care Trust Account	KA	HD	3070	N	3	9584
641	Public Employees' Retirement System Combined Plan 2 and 3 Account	HB	HC	1240	N	1	960x
642	Teachers' Retirement System Combined Plan 2 and 3 Account	HF	HC	1240	N	1	960x
644	Community Services Revolving Account	BE	BA	3100	N	3	9323
645	Washington State Historical Trust Account	BD	BA	LCLO	M	3	9232
649	Discrete Component Unit Processing Account	MZ	MA	LCL0	N	3	9400
651	Institutional Residents' Deposit Account	KA	HD	LCLO	N	3	9584
653	Washington Distinguished Professorship Trust Account	AC	AA	3400	N	2	9310
660	Natural Resources Deposit Account	KA	HD	4900	N	2	9584
661	Higher Education Retirement Plan Supplemental Benefit Fund – University of Washington	HV	HC	1240	N	1	9607
662	Higher Education Retirement Plan Supplemental Benefit Fund –Washington State University	HV	HC	1240	N	1	9607
663	Higher Education Retirement Plan Supplemental Benefit Fund – Eastern Washington University	HV	HC	1240	N	1	9607
664	Higher Education Retirement Plan Supplemental Benefit Fund – Central Washington University	HV	HC	1240	N	1	9607
665	Higher Education Retirement Plan Supplemental Benefit Fund – The Evergreen State College	HV	HC	1240	N	1	9607
667	Higher Education Retirement Plan Supplemental Benefit Fund – Western Washington University	HV	HC	1240	N	1	9607
668	Higher Education Retirement Plan Supplemental Benefit Fund – State Board for Community and Technical Colleges	HV	HC	1240	N	1	9607



State Administrative and Accounting Manual

Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
687	Rural Rehabilitation Account	BH	BA	4950	N	2	9244
688	Federal Local Rail Service Assistance Account	BB	BA	4050	N	2	9234
689	Rural Washington Loan Account	BH	BA	1030	A	1	9325
703	COVID-19 Unemployment Account	AC	AA	5400	B	2	9323
704	COVID-19 Public Health Response Account	AC	AA	3030	B	2	9240
706	Coronavirus State Fiscal Recovery Fund	AC	AA	1050	A	1	9240
707	Washington Rescue Plan Transition Account	AC	AA	1050	A	1	9323
708	Salary and Insurance Contributions Increase Revolving Account	AC	AA	7000	M	2	9321
721	Public Employees' and Retirees' Insurance Account	FJ	FA	1070	N	2	9400
722	Deferred Compensation Principal Account	HT	HC	1240	N	1	9551
727	Water Pollution Control Revolving Account	BF	BA	4610	A	1	9242
729	Judicial Retirement Principal Account	HP	HC	0550	N	1	9550
730	Public Employees' and Retirees' Insurance Reserve Account	FJ	FA	1070	N	2	9400
731	Child Care Facility Revolving Account	BE	BA	1030	N	2	9323
732	Nursing Home Civil Penalties Account	BE	BA	3000	N	2	9240
733	Capitol Campus Reserve Account	BD	BA	1790	N	1	9330
734	Centennial Document Preservation and Modernization Account	KC	HD	0900	N	2	9584
737	High Occupancy Vehicle Account	KC	HD	2400	N	2	9584
738	DSHS Trust Account	JD	HA	3000	N	2	9400
739	Certificates of Participation and Other Financing Account - State	GA	GA	0100	N	2	9400
743	College Faculty Awards Trust Account	AC	AA	6990	N	2	9310
746	Hanford Area Economic Investment Account	BH	BA	1030	B	2	9325
747	Health Professionals Loan Repayment and Scholarship Program Account	AC	AA	3400	B	2	9310
748	Washington Career and College Pathways Innovation Challenge Program Account	AC	AA	3400	B	2	9310
749	Governor's ICSEW Account	BD	BA	1050	N	2	9321
752	Institutional Clearing and Transmittal Account	KB	HD	LCLO	N	3	9584



State Administrative and Accounting Manual

Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
753	DSHS Child Support Services Account	AC	AA	3000	N	3	9323
755	Programs for Children and Families Account	BE	BA	3070	N	3	9323
757	Maritime Historic Restoration and Preservation Account	KA	HD	2400	N	2	9584
759	Miscellaneous Program Account	BD	BA	LCLO	M	3	9321
761	Basic Health Plan Subscription Account	BE	BA	1070	B	2	9323
763	Center for the Improvement of Student Learning Account	BE	BA	3500	B	2	9323
768	Local Real Estate Excise Tax Account	KC	HD	1400	N	1	9584
773	Washington Interstate Commission on Higher Education Professional Student Exchange Program Trust Account	BG	BA	3400	N	2	9310
774	UW License Plate Account	BG	BA	3600	N	2	9310
775	Seized Contraband Account	KA	HD	1950	N	3	9584
776	WSU License Plate Account	BG	BA	3650	N	2	9310
777	Prostitution Prevention and Intervention Account	BE	BA	1030	A	1	9323
778	WWU License Plate Account	BG	BA	3800	N	2	9310
779	EWU License Plate Account	BG	BA	3700	N	2	9310
780	School Zone Safety Account	BB	BA	2280	A	2	9320
781	Cross-State Trail Account	AC	AA	4650	B	2	9324
783	CWU License Plate Account	BG	BA	3750	N	2	9310
784	Miscellaneous Transportation Programs Account	BB	BA	4050	N	2	9234
785	State Educational Trust Fund Account	BG	BA	3400	B	1	9310
786	TESC License Plate Account	BG	BA	3760	N	2	9310
788	Advanced College Tuition Payment Program Account	FK	FA	3400	M	2	9400
789	Advanced Environmental Mitigation Revolving Account	BF	BA	4050	N	2	9324
790	College Clearing Account	KB	HD	LCLO	N	3	9584
793	Health Insurance Pool Account	AZ	AA	1600	B	2	9321
795	State Investment Board Commingled Monthly Bond Account	KD	HD	1260	N	1	9584
797	Local Tourism Promotion Account	KC	HD	1400	N	2	9584



State Administrative and Accounting Manual

Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
799	Washington Achieving a Better Life Experience Program Account	JD	HA	1030	N	2	9400
800	Institutional Welfare and Betterment Account	BE	BA	LCLO	N	3	9321
801	Opportunity Scholarship Custodial Account	KA	HD	1260	N	3	9584
802	School Employees' Benefits Board Salary Reduction Account	KA	HD	1070	N	2	9584
816	Stadium and Exhibition Center Account	BD	BA	1050	B	2	9340
818	Youth Athletic Facility Account	BD	BA	4670	B	1	9325
819	Washington Law Enforcement Officers' and Firefighters' System Plan 1 Retirement Account	HI	HC	1240	N	1	960x
821	Impaired Physician Account	BE	BA	3030	N	2	9323
823	Livestock Nutrient Management Account	BF	BA	4950	B	2	9324
825	Tobacco Settlement Account	BE	BA	7000	A	1	9323
828	Tobacco Prevention and Control Account	AC	AA	3030	A	1	9323
829	Washington Law Enforcement Officers' and Firefighters' System Plan 2 Retirement Account	HJ	HC	1240	N	1	960x
830	Agricultural College Trust Management Account	AC	AA	4900	A	1	9310
833	Developmental Disabilities Endowment Trust Account	BE	BA	1030	M	2	9240
834	Capitol Furnishings Preservation Committee Account	BD	BA	3900	B	2	9330
835	Four Year Student Child Care in Higher Education Account	AC	AA	3400	B	2	9310
838	LEOFF Retirement System Benefits Improvement Account	HJ	HC	3410	N	2	9603
840	Institutions of Higher Education - Custodial Account	KA	HD	LCLO	N	3	9584
841	G. Robert Ross Endowment Account	EA	EA	3800	N	3	9230
842	American Indian Scholarship Endowment Account	EA	EA	3400	N	2	9230
843	Exceptional Faculty Awards Endowment Account	EA	EA	LCLO	N	3	9230
844	Money-Purchase Retirement Savings Administrative Account	BD	BA	1240	B	1	9321
845	Separately Managed Public Funds Investment Account	IA	HB	0900	N	4	9554
846	Grants In Aid Scholarships and Fellowships Account	BG	BA	LCLO	N	3	9310
847	Separately Managed State Agency Investment Account	KD	HD	0900	N	2	9584



State Administrative and Accounting Manual

Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
849	Institutions of Higher Education Student Loan Account	BG	BA	LCLO	N	3	9310
850	Institutions of Higher Education Work Study Account	BG	BA	LCLO	N	3	9310
851	Developmental Disabilities Community Services Account	BE	BA	3000	A	1	9323
852	Foster Care Scholarship Endowment Account	EA	EA	3400	N	2	9230
857	Institutions of Higher Education - Annuity and Life Income Account	EA	EA	LCLO	N	3	9230
859	Institutions of Higher Education Endowment Local Account	EA	EA	LCLO	N	3	9230
860	Institutions of Higher Education Institutional Financial Aid Account	BG	BA	LCLO	N	3	9310
865	State Investment Board Commingled Trust Account	KD	HD	1260	N	1	9584
874	O.A.S.I. Revolving Account	BE	BA	1240	B	1	9323
877	O.A.S.I. Contribution Account	KA	HD	5400	N	1	9584
878	Federal Forest Revolving Account	BD	BA	3500	N	2	9242
880	Advance Right Of Way Revolving Account	BB	BA	4050	N	2	9320
881	Supplemental Pension Account	FB	FA	2350	N	1	9400
882	Washington Judicial Retirement System Account	HM	HC	1240	N	1	960x
883	Second Injury Account	FB	FA	2350	N	1	9400
884	Gambling Revolving Account	BD	BA	1170	B	2	9321
885	Plumbing Certificate Account	BE	BA	2350	A	2	9323
887	Public Facilities Construction Loan Revolving Account	BH	BA	1030	A	1	9325
888	Deferred Compensation Administrative Account	BD	BA	1240	B	1	9321
892	Pressure Systems Safety Account	BE	BA	2350	A	2	9323
893	Radiation Perpetual Maintenance Account	BE	BA	3030	N	1	9323
997	General Capital Assets Subsidiary Account	LA	IA	LCLO	N	3	9850
999	General Long-Term Obligations Subsidiary Account	LB	JA	LCLO	N	3	1820
FH1	Higher Education Blended Component Units	FH	FA	LCLO	N	3	9400
FH2	Higher Education Internal Lending Account	FH	FA	LCLO	N	3	9400



State Administrative and Accounting Manual

75.30.60 Account codes: alphabetical by title

[Sept. 1, 2023](#)

~~July 1, 2023~~

Account Code	Account Title
18K	24/7 Sobriety Account
19E	4-H Programs Account
03F	911 Account
22J	Abandoned Recreational Vehicle Disposal Account
198	Access Road Revolving Account
16L	Accessible Communities Account
608	Accident Account
610	Accident Reserve Account
120	Administrative Contingency Account
484	Administrative Hearings Revolving Account
527	Administrator for Intestate Estates Accounts
274	Adult Family Home Account
880	Advance Right Of Way Revolving Account
788	Advanced College Tuition Payment Program Account
789	Advanced Environmental Mitigation Revolving Account
039	Aeronautics Account
17R	Aerospace Training Student Loan Account
12C	Affordable Housing for All Account
24K	Agency Financial Transaction Account
830	Agricultural College Trust Management Account
514	Agricultural Conservation Easements Account
126	Agricultural Local Account
601	Agricultural Permanent Account
219	Air Operating Permit Account
216	Air Pollution Control Account
26E	Air Quality and Health Disparities Improvement Account



State Administrative and Accounting Manual

Account Code	Account Title
535	Alaskan Way Viaduct Replacement Project Account
24L	Ambulance Transport Fund
842	American Indian Scholarship Endowment Account
19V	Andy Hill Cancer Research Endowment Fund Match Transfer Account
424	Anti Trust Revolving Account
26U	Apple Health and Homes Account
16M	Appraisal Management Company Account
10A	Aquatic Algae Control Account
21S	Aquatic Invasive Species Management Account
158	Aquatic Land Dredged Material Disposal Site Account
02R	Aquatic Lands Enhancement Account
003	Architects' License Account
03B	Asbestos Account
12E	Assisted Living Facility Temporary Management Account
483	Auditing Services Revolving Account
14G	Ballast Water and Biofouling Management Account
116	Basic Data Account
17K	Basic Health Plan Stabilization Account
761	Basic Health Plan Subscription Account
172	Basic Health Plan Trust Account
24A	Behavioral Health Loan Repayment Program Account
26F	Billy Frank Jr. National Statuary Hall Collection Fund
199	Biosolids Permit Account
15M	Biotoxin Account
12J	Boating Activities Account
09B	Boating Safety Education Certification Account
15T	Broadband Mapping Account
20B	Brownfield Redevelopment Trust Fund Account



State Administrative and Accounting Manual

Account Code	Account Title
14B	Budget Stabilization Account
084	Building Code Council Account
15J	Building Communities Fund Account
06L	Business and Professions Account
15N	Business Assistance Account
02H	Business Enterprises Revolving Account
03N	Business License Account
26V	Capital Community Assistance Account
18J	Capital Vessel Replacement Account
036	Capitol Building Construction Account
733	Capitol Campus Reserve Account
834	Capitol Furnishings Preservation Committee Account
26A	Carbon Emissions Reduction Account
24H	Career Connected Learning Account
734	Centennial Document Preservation and Modernization Account
19H	Center for Deaf and Hard of Hearing Youth Account
763	Center for the Improvement of Student Learning Account
063	Central Washington University Capital Projects Account
449	Certificates of Participation and Other Financing Account - Local
739	Certificates of Participation and Other Financing Account - State
02J	Certified Public Accountants' Account
20D	Certified Public Accounting Scholarship Transfer Account
12M	Charitable Organization Education Account
042	Charitable, Educational, Penal and Reformatory Institutions Account
19L	Charter Schools Oversight Account
21B	Chehalis Basin Account
367	Chehalis Basin Taxable Account
731	Child Care Facility Revolving Account



State Administrative and Accounting Manual

Account Code	Account Title
19P	Child Rescue Account
27S	Child Sexual Abuse and Sex Trafficking Prevention and Identification Public-Private Partnership Account
133	Children's Trust Account
09P	City-County Assistance Account
189	Clarke McNary Account
26R	Clean Energy Transition Workforce Account
25Q	Clean Fuels Program Account
28F	Clean Fuels Transportation Investment Account
15H	Cleanup Settlement Account
26M	Climate Active Transportation Account
26C	Climate Commitment Account
26B	Climate Investment Account
24M	Climate Resiliency Account
26N	Climate Transit Programs Account
259	Coastal Crab Account
408	Coastal Protection Account
790	College Clearing Account
743	College Faculty Awards Trust Account
18B	Columbia River Basin Taxable Bond Water Supply Development Account
10P	Columbia River Basin Water Supply Development Account
296	Columbia River Basin Water Supply Revenue Recovery Account
15K	Columbia River Water Delivery Account
07T	Commemorative Works Account
07F	Commercial Fisheries Buyback Account
113	Common School Construction Account
263	Community and Economic Development Fee Account
060	Community and Technical College Capital Projects Account
246	Community and Technical College Forest Reserve Account



State Administrative and Accounting Manual

Account Code	Account Title
561	Community and Technical College Innovation Account
566	Community Forest Trust Account
14H	Community Preservation and Development Authority Account
27C	Community Reinvestment Account
644	Community Services Revolving Account
17N	Complete Streets Grant Program Account
21E	Concealed Pistol License Renewal Notification Account
23T	Congestion Relief Traffic Safety Account
20H	Connecting Washington Account
552	Conservation Assistance Revolving Account
458	Consolidated Technology Services Revolving Account
21V	Construction Registration Inspection Account
07E	Contract Harvesting Revolving Account
24Q	Cooper Jones Active Transportation Safety Account
373	Coronavirus Capital Projects Account
706	Coronavirus State Fiscal Recovery Fund
401	Correctional Industries Account
206	Cost of Supervision Account
17A	County 911 Excise Tax Account
186	County Arterial Preservation Account
03L	County Criminal Justice Assistance Account
23M	County Road Administration Board Emergency Loan Account
28G	Covenant Homeownership Account
704	COVID-19 Public Health Response Account
703	COVID-19 Unemployment Account
01F	Crime Victims' Compensation Account
328	Criminal Justice Training Commission Firing Range Maintenance Account
05C	Criminal Justice Treatment Account



State Administrative and Accounting Manual

Account Code	Account Title
781	Cross-State Trail Account
783	CWU License Plate Account
275	CWU Operating Fees Account
21D	Dairy Nutrient Infrastructure Account
482	Dairy/Forage Facility Revolving Account
18N	Damage Prevention Account
21R	DCYF Contracted Services Performance Improvement Account
02K	Death Investigations Account
380	Debt-Limit General Fund Bond Retirement Account
381	Debt-Limit Reimbursable Bond Retirement Account
315	Dedicated Cannabis Account
23H	Defense Community Compatibility Account
888	Deferred Compensation Administrative Account
722	Deferred Compensation Principal Account
600	Department of Retirement Systems Expense Account
27T	Derelict Structure Removal Account
513	Derelict Vessel Removal Account
851	Developmental Disabilities Community Services Account
833	Developmental Disabilities Endowment Trust Account
19N	Diesel Idle Reduction Account
27K	Digital Equity Account
16N	Disabled Veterans Assistance Account
05H	Disaster Response Account
649	Discrete Component Unit Processing Account
21M	Distracted Driving Prevention Account
515	DNA Data Base Account
201	DOL Services Account
19T	DOL Technology Improvement and Data Management Account



State Administrative and Accounting Manual

Account Code	Account Title
23C	DOL Tuition Recovery Trust Fund
25U	DOL Wage Lien Account
07W	Domestic Violence Prevention Account
25J	DOT Purple Heart State Account
04R	Drinking Water Assistance Account
05R	Drinking Water Assistance Administrative Account
25W	Driver Licensing Technology Support Account
27D	Driver Resource Center Fund
753	DSHS Child Support Services Account
738	DSHS Trust Account
25K	DVA Purple Heart State Account
22D	Early Learning Facilities Development Account
22C	Early Learning Facilities Revolving Account
20L	Early Start Account
098	Eastern Washington Pheasant Enhancement Account
061	Eastern Washington University Capital Projects Account
09R	Economic Development Strategic Reserve Account
253	Education Construction Account
08A	Education Legacy Trust Account
291	Education Savings Account
421	Education Technology Revolving Fund
18E	Educator Certification Processing Account
496	Educator Conditional Scholarship Account
549	Election Account
20J	Electric Vehicle Account
27B	Electric Vehicle Incentive Account
095	Electrical License Account
11J	Electronic Products Recycling Account



State Administrative and Accounting Manual

Account Code	Account Title
25C	Elementary and Secondary School Emergency Relief III Account
28E	Emergency Drought Response Account
03C	Emergency Medical Services and Trauma Care Systems Trust Account
28B	Employee Ownership Revolving Loan Program Account
134	Employment Services Administrative Account
11A	Employment Training Finance Account
195	Energy Account
22M	Energy Efficiency Account
27A	Energy Efficiency Revolving Loan Capitalization Account
26G	Energy Facility Site Evaluation Council Account
24R	Energy Independence Act Special Account
422	Enterprise Services Account
27E	Equitable Access to Credit Program Account
02M	Essential Rail Assistance Account
15R	Evergreen Jobs Training Account
779	EWU License Plate Account
843	Exceptional Faculty Awards Endowment Account
03A	Excess Earnings Account
131	Fair Account
25H	Fair Start for Kids Account
22E	Family and Medical Leave Enforcement Account
22F	Family and Medical Leave Insurance Account
09C	Farm and Forest Account
162	Farm Labor Contractor Account
536	Federal Food Service Revolving Account
878	Federal Forest Revolving Account
688	Federal Local Rail Service Assistance Account
141	Federal Seizure Account



State Administrative and Accounting Manual

Account Code	Account Title
304	Ferry Bond Retirement Account
480	Financial Education Public-Private Partnership Account
14M	Financial Fraud and Identity Theft Crimes Investigation and Prosecution Account
300	Financial Services Regulation Account
225	Fingerprint Identification Account
210	Fire Protection Contractor License Account
086	Fire Service Training Account
03P	Fire Service Trust Account
146	Firearms Range Account
07V	Fish and Wildlife Enforcement Reward Account
444	Fish and Wildlife Equipment Revolving Account
22N	Fish and Wildlife Federal Lands Revolving Account
24N	Fish, Wildlife, and Conservation Account
08G	Flexible Spending Administrative Account
02P	Flood Control Assistance Account
15B	Food Animal Veterinarian Conditional Scholarship Account
17L	Foreclosure Fairness Account
11H	Forest and Fish Support Account
014	Forest Development Account
190	Forest Fire Protection Assessment Account
21Q	Forest Health Revolving Account
19C	Forest Practices Application Account
25F	Forest Resiliency Account
08B	Foster Care Endowed Scholarship Trust Account
852	Foster Care Scholarship Endowment Account
636	Foster Care Trust Account
22H	Foster Parent Shared Leave Pool Account
24B	Foundational Public Health Services Account



State Administrative and Accounting Manual

Account Code	Account Title
835	Four Year Student Child Care in Higher Education Account
21F	Fred Hutch Account
09E	Freight Mobility Investment Account
11E	Freight Mobility Multimodal Account
222	Freshwater Aquatic Weeds Account
516	Fruit and Vegetable Inspection Account
15V	Funeral and Cemetery Account
841	G. Robert Ross Endowment Account
884	Gambling Revolving Account
357	Gardner-Evans Higher Education Construction Account
997	General Capital Assets Subsidiary Account
001	General Fund
999	General Long-Term Obligations Subsidiary Account
12P	Geoduck Aquaculture Research Account
298	Geologists' Account
01E	Geothermal Account
12N	GET Ready for Math and Science Scholarship Account
21J	Gina Grant Bull Memorial Legislative Page Scholarship Account
08C	Gonzaga University Alumni Association Account
462	GOV Central Service Account
749	Governor's ICSEW Account
080	Grade Crossing Protective Account
128	Grain Inspection Revolving Account
846	Grants In Aid Scholarships and Fellowships Account
285	Growth Management Planning and Environmental Review Account
15W	Guaranteed Asset Protection Waiver Account
244	Habitat Conservation Account
746	Hanford Area Economic Investment Account



State Administrative and Accounting Manual

Account Code	Account Title
207	Hazardous Waste Assistance Account
17T	Health Benefit Exchange Account
793	Health Insurance Pool Account
747	Health Professionals Loan Repayment and Scholarship Program Account
02G	Health Professions Account
545	Heating Oil Pollution Liability Trust Account
07J	“Helping Kids Speak” Account
24G	Hemp Regulatory Account
11N	Heritage Barn Preservation Account
737	High Occupancy Vehicle Account
18F	High School Completion Account
FH1	Higher Education Blended Component Units
FH2	Higher Education Internal Lending Account
252	Higher Education Non-Proprietary Local Capital Account
455	Higher Education Personnel Services Account
664	Higher Education Retirement Plan Supplemental Benefit Fund – Central Washington University
663	Higher Education Retirement Plan Supplemental Benefit Fund – Eastern Washington University
668	Higher Education Retirement Plan Supplemental Benefit Fund – State Board for Community and Technical Colleges
665	Higher Education Retirement Plan Supplemental Benefit Fund – The Evergreen State College
661	Higher Education Retirement Plan Supplemental Benefit Fund – University of Washington
667	Higher Education Retirement Plan Supplemental Benefit Fund – Western Washington University
662	Higher Education Retirement Plan Supplemental Benefit Fund –Washington State University
303	Highway Bond Retirement Account
096	Highway Infrastructure Account
106	Highway Safety Account
22B	Highway Worker Memorial Scholarship Account



State Administrative and Accounting Manual

Account Code	Account Title
10B	Home Security Fund Account
17B	Home Visiting Services Account
10T	Hood Canal Aquatic Rehabilitation Bond Account
497	Horse Racing Commission Class C Purse Fund Account
169	Horse Racing Commission Operating Account
485	Horse Racing Commission Washington Bred Owners' Bonus Fund and Breeder Awards Account
002	Hospital Data Collection Account
11R	Hospital Infection Control Grant Account
16W	Hospital Safety Net Assessment Account
18L	Hydraulic Project Approval Account
14V	Ignition Interlock Device Revolving Account
470	Imaging Account
281	Impaired Driving Safety Account
821	Impaired Physician Account
12R	Independent Youth Housing Account
23L	Indian Health Improvement Reinvestment Account
08E	Individual Development Account Program Account
17M	Individual-Based/Portable Background Check Clearance Account
03K	Industrial Insurance Premium Refund Account
446	Industrial Insurance Rainy Day Fund Account
447	Information Technology Investment Revolving Account
752	Institutional Clearing and Transmittal Account
01N	Institutional Impact Account
651	Institutional Residents' Deposit Account
512	Institutional Stores Account
800	Institutional Welfare and Betterment Account
443	Institutions of Higher Education Data Processing Account
148	Institutions of Higher Education Dedicated Local Account



State Administrative and Accounting Manual

Account Code	Account Title
859	Institutions of Higher Education Endowment Local Account
569	Institutions of Higher Education Food Services Account
145	Institutions of Higher Education Grants and Contracts Account
573	Institutions of Higher Education Housing and Food Account
860	Institutions of Higher Education Institutional Financial Aid Account
460	Institutions of Higher Education Motor Pool Account
149	Institutions of Higher Education Operating Fees Account
570	Institutions of Higher Education Other Enterprises Account
450	Institutions of Higher Education Other Facilities Account
448	Institutions of Higher Education Printing Account
440	Institutions of Higher Education Stores Account
849	Institutions of Higher Education Student Loan Account
850	Institutions of Higher Education Work Study Account
840	Institutions of Higher Education - Custodial Account
857	Institutions of Higher Education - Annuity and Life Income Account
143	Institutions of Higher Education Federal Appropriations Account (Morrill Bankhead Jones Act Account)
522	Institutions of Higher Education – Associated Students' Account
524	Institutions of Higher Education – Bookstore Account
528	Institutions of Higher Education – Parking Account
147	Institutions of Higher Education – Plant Account
457	Institutions of Higher Education – Retirement Benefits Revolving Account
138	Insurance Commissioner's Regulatory Account
24P	Insurance Commissioner's Fraud Account
22R	Internet Consumer Access Account
595	Interstate 405 and State Route Number 167 Express Toll Lanes Account
20F	Invest in Washington Account
18A	Investing in Innovation Account
409	Investment Income Account



State Administrative and Accounting Manual

Account Code	Account Title
616	Judges' Retirement Account
543	Judicial Information Systems Account
177	Judicial Retirement Administrative Account
729	Judicial Retirement Principal Account
16A	Judicial Stabilization Trust Account
20N	Judy Transportation Future Funding Program Account
283	Juvenile Accountability Incentive Account
21W	K-12 Criminal Background Check Account
432	King Street Railroad Station Facility Account
28M	Land Bank Account
22S	Landlord Mitigation Program Account
030	Landowner Contingency Forest Fire Suppression Account
16B	Landscape Architects' License Account
11P	Large On-Site Sewage Systems Account
499	Law Enforcement Memorial Account
548	Law Enforcement Officers' and Fire Fighters' Retirement System Plan 2 Expense Account
06K	Lead Paint Account
405	Legal Services Revolving Account
442	Legislative Gift Center Account
07L	Legislative International Trade Account
14N	Legislative Oral History Account
838	LEOFF Retirement System Benefits Improvement Account
547	Liability Account
06T	License Plate Technology Account
20K	Licensing and Enforcement System Modernization Project Account
09K	Life Sciences Discovery Account
08F	Lighthouse Environmental Programs Account
104	Limited Fish and Wildlife Account



State Administrative and Accounting Manual

Account Code	Account Title
17W	Limousine Carriers Account
107	Liquor Excise Tax Account
501	Liquor Revolving Account
823	Livestock Nutrient Management Account
180	Local Government Administrative Hearings Account
441	Local Government Archives Account
01T	Local Leasehold Excise Tax Account
185	Local Museum Account Eastern Washington State Historical Society
184	Local Museum Account Washington State Historical Society
768	Local Real Estate Excise Tax Account
034	Local Sales and Use Tax Account
06N	Local Tax Administration Account
797	Local Tourism Promotion Account
567	Long-term Services and Supports Trust Account
578	Lottery Administrative Account
477	Lottery Investment Account
150	Low Income Weatherization and Structural Rehabilitation Assistance Account
21L	Low-Income Home Rehabilitation Account
262	Manufactured Home Installation Training Account
12F	Manufactured/Mobile Home Dispute Resolution Program Account
25D	Manufacturing and Warehousing Job Centers Account
25G	Manufacturing Cluster Acceleration Account
048	Marine Fuel Tax Refund Account
16P	Marine Resources Stewardship Trust Account
757	Maritime Historic Restoration and Preservation Account
19A	Medicaid Fraud Penalty Account
609	Medical Aid Account
22V	Medical Student Loan Account



State Administrative and Accounting Manual

Account Code	Account Title
202	Medical Test Site Licensure Account
27R	Medication For People Living With HIV Rebate Revenue Account
25L	MIL Purple Heart State Account
14R	Military Department Active State Service Account
364	Military Department Capital Account
08H	Military Department Rental and Lease Account
018	Millersylvania Park Current Account
603	Millersylvania Park Trust Account
508	Miscellaneous Enterprise Activities Account
759	Miscellaneous Program Account
784	Miscellaneous Transportation Programs Account
205	Mobile Home Park Relocation Account
23N	Model Toxics Control Capital Account
23P	Model Toxics Control Operating Account
23R	Model Toxics Control Stormwater Account
844	Money-Purchase Retirement Savings Administrative Account
07A	Mortgage Lending Fraud Prosecution Account
16K	Mortgage Recovery Fund Account
108	Motor Vehicle Account
082	Motorcycle Safety Education Account
26P	Move Ahead WA Account
26Q	Move Ahead WA Flexible Account
16R	Multiagency Permitting Team Account
218	Multimodal Transportation Account
571	Multiuse Roadway Safety Account
03M	Municipal Criminal Justice Assistance Account
413	Municipal Revolving Account
18M	Music Matters Awareness Account



State Administrative and Accounting Manual

Account Code	Account Title
18C	Native Education Public-Private Partnership Account
26D	Natural Climate Solutions Account
167	Natural Resources Conservation Areas Stewardship Account
660	Natural Resources Deposit Account
411	Natural Resources Equipment Account
22P	Natural Resources Federal Lands Revolving Account
04B	Natural Resources Real Property Replacement Account
154	New Motor Vehicle Arbitration Account
382	Nondebt-Limit General Fund Bond Retirement Account
384	Nondebt-Limit Proprietary Appropriated Bond Retirement Account
385	Nondebt-Limit Proprietary Nonappropriated Bond Retirement Account
383	Nondebt-Limit Reimbursable Bond Retirement Account
386	Nondebt-Limit Revenue Bond Retirement Account
268	Nonhighway and Off-Road Vehicle Activities (NOVA) Program Account
604	Normal School Permanent Account
21N	Northeast Washington Wolf-Livestock Management Account
20P	Nursing Facility Quality Enhancement Account
732	Nursing Home Civil Penalties Account
09L	Nursing Resource Center Account
877	O.A.S.I. Contribution Account
874	O.A.S.I. Revolving Account
453	O.M.W.B.E. Enterprises Account
468	Office of Financial Management Central Service Account
436	OFM Labor Relations Service Account
217	Oil Spill Prevention Account
223	Oil Spill Response Account
23F	Open Educational Resources Account
27W	Opioid Abatement Settlement Account



State Administrative and Accounting Manual

Account Code	Account Title
18H	Opportunity Expansion Account
17C	Opportunity Express Account
801	Opportunity Scholarship Custodial Account
18G	Opportunity Scholarship Match Transfer Account
07B	Organ and Tissue Donation Awareness Account
01B	ORV and Nonhighway Vehicle Account
12L	Outdoor Education and Recreation Program Account
070	Outdoor Recreation Account
507	Oyster Reserve Land Account
23W	Paint Product Stewardship Account
087	Park Land Trust Revolving Account
02N	Parkland Acquisition Account
159	Parks Improvement Account
269	Parks Renewal and Stewardship Account
26S	Patches Pal License Plate Account
489	Pension Funding Stabilization Account
553	Performance Audits of Government Account
605	Permanent Common School Account
500	Perpetual Surveillance and Maintenance Account
415	Personnel Service Account
22G	Photovoltaic Module Recycling Account
025	Pilotage Account
297	Pipeline Safety Account
885	Plumbing Certificate Account
11M	Poet Laureate Account
20T	Pollution Liability Insurance Agency Underground Storage Tank
544	Pollution Liability Insurance Program Trust Account
08J	Prescription Drug Consortium Account



State Administrative and Accounting Manual

Account Code	Account Title
892	Pressure Systems Safety Account
27P	Price Ceiling Unit Emission Reduction Investment Account
08K	Problem Gambling Account
07N	Produce Railcar Pool Account
16T	Product Stewardship Programs Account
024	Professional Engineers' Account
755	Programs for Children and Families Account
777	Prostitution Prevention and Intervention Account
22W	Public Disclosure Transparency Account
721	Public Employees' and Retirees' Insurance Account
730	Public Employees' and Retirees' Insurance Reserve Account
641	Public Employees' Retirement System Combined Plan 2 and 3 Account
631	Public Employees' Retirement System Plan 1 Account
887	Public Facilities Construction Loan Revolving Account
523	Public Funds Investment Account
319	Public Health Supplemental Account
006	Public Records Efficiency, Preservation and Access Account
635	Public Safety Employees' Retirement System Plan 2 Account
245	Public Safety Reimbursable Bond Account
111	Public Service Revolving Account
22L	Public Use General Aviation Airport Loan Revolving Account
234	Public Works Administration Account
058	Public Works Assistance Account
099	Puget Sound Capital Construction Account
320	Puget Sound Crab Pot Buoy Tag Account
109	Puget Sound Ferry Operations Account
23S	Puget Sound Gateway Facility Account
14C	Puget Sound Recovery Account



State Administrative and Accounting Manual

Account Code	Account Title
12K	Puget Sound Scientific Research Account
20M	Puget Sound Taxpayer Accountability Account
893	Radiation Perpetual Maintenance Account
20R	Radioactive Mixed Waste Account
16C	Real Estate and Property Tax Administration Assistance Account
06G	Real Estate Appraiser Commission Account
026	Real Estate Commission Account
04F	Real Estate Education Program Account
06R	Real Estate Research Account
027	Reclamation Account
237	Recreation Access Pass Account
267	Recreation Resources Account
04M	Recreational Fisheries Enhancement Account
097	Recreational Vehicle Account
25R	Recycled Content Account
25S	Recycling Enhancement Account
14W	Reduced Cigarette Ignition Propensity Account
25T	Refrigerant Emission Management Account
209	Regional Fisheries Enhancement Group Account
200	Regional Fisheries Enhancement Salmonid Recovery Account
11B	Regional Mobility Grant Program Account
490	Regional Transportation Investment District Account
28J	Renewable Energy Local Benefit Account
26W	Renewable Fuels Accelerator Account
624	Reserve Officers' Relief and Pension Principal Fund
19R	Residential Services and Support Account
041	Resource Management Cost Account
28C	Responsible Battery Management Account



State Administrative and Accounting Manual

Account Code	Account Title
09G	Riparian Protection Account
546	Risk Management Administration Account
12G	Rockfish Research Account
25E	Rosa Franklin Legislative Internship Program Scholarship Account
102	Rural Arterial Trust Account
23B	Rural Jobs Program Match Transfer Account
153	Rural Mobility Grant Program Account
687	Rural Rehabilitation Account
689	Rural Washington Loan Account
03R	Safe Drinking Water Account
708	Salary and Insurance Contributions Increase Revolving Account
165	Salary Reduction Account
06A	Salmon Recovery Account
24C	San Juan Islands Programs Account
290	Savings Incentive Account
359	School Construction and Skill Centers Building Account
633	School Employees' Retirement System Combined Plan 2 and 3 Account
475	School Employees' Benefits Board Dental Benefits Administration Account
474	School Employees' Benefits Board Flexible Spending and Dependent Care Administrative Account
473	School Employees' Benefits Board Insurance Reserve Fund
494	School Employees' Benefits Board Medical Benefits Administrative Account
802	School Employees' Benefits Board Salary Reduction Account
493	School Employees' Insurance Account
492	School Employees' Insurance Administrative Account
19B	School for the Blind Account
26K	School Seismic Safety Grant Program Account
780	School Zone Safety Account
18V	Science, Technology, Engineering, and Mathematics Education Lighthouse Account



State Administrative and Accounting Manual

Account Code	Account Title
606	Scientific Permanent Account
22Q	Seattle Mariners Account
24S	Seattle NHL Hockey Account
19F	Seattle Seahawks Account
18R	Seattle Sounders FC Account
24D	Seattle Storm Account
19M	Seattle University Account
883	Second Injury Account
407	Secretary of State's Revolving Account
22U	Secure Drug Take-back Program Account
06J	Securities Prosecution Account
775	Seized Contraband Account
403	Self - Insurance Revolving Account
445	Self-Insured Employer Overpayment Reimbursement Account
845	Separately Managed Public Funds Investment Account
847	Separately Managed State Agency Investment Account
456	Separately Managed State Treasurer's Service Account
21P	Sexual Assault Prevention and Response Account
10F	Share the Road Account
433	Shared Game Lottery Account
461	Shared Information Technology System Revolving Account
125	Site Closure Account
14P	Skeletal Human Remains Assistance Account
08L	Ski & Ride Washington Account
562	Skilled Nursing Facility Safety Net Trust Fund Account
08M	Small City Pavement and Sidewalk Account
23K	Smoke Detection Device Awareness Account
01M	Snowmobile Account



State Administrative and Accounting Manual

Account Code	Account Title
215	Special Category C Account
07K	Special License Plate Applicant Trust Account
110	Special Wildlife Account
16E	Specialized Forest Products Outreach and Education Account
816	Stadium and Exhibition Center Account
22A	State Agency Office Relocation Pool Account
277	State Agency Parking Account
072	State and Local Improvements Revolving Account - Water Supply Facilities
051	State and Local Improvements Revolving Account -Waste Disposal Facilities
055	State and Local Improvements Revolving Account -Waste Disposal Facilities, 1980
057	State Building Construction Account
28K	State Crime Victim and Witness Assistance Account
05W	State Drought Preparedness Account
785	State Educational Trust Fund Account
17E	State Efficiency and Restructuring Account
032	State Emergency Water Projects Revolving Account
08N	State Financial Aid Account
24T	State Firearms Background Check System Account
20A	State Flower Account
193	State Forest Nursery Revolving Account
28A	State Hazard Mitigation Revolving Loan Account
25M	State Health Care Affordability Account
418	State Health Care Authority Administrative Account
795	State Investment Board Commingled Monthly Bond Account
865	State Investment Board Commingled Trust Account
031	State Investment Board Expense Account
27F	State Lands Development Authority Capital Account
27G	State Lands Development Authority Operating Account



State Administrative and Accounting Manual

Account Code	Account Title
577	State Lottery Account
27Q	State Opioid Settlement Account
08P	State Parks Education and Enhancement Account
081	State Patrol Highway Account
471	State Patrol Nonappropriated Airplane Revolving Account
035	State Payroll Revolving Account
17P	State Route Number 520 Civil Penalties Account
16J	State Route Number 520 Corridor Account
226	State Seizures Account
075	State Social and Health Services Construction Account
355	State Taxable Building Construction Account
404	State Treasurer's Service Account
607	State University Permanent Account
045	State Vehicle Parking Account
25N	Statewide 988 Behavioral Health Crisis Response and Suicide Prevention Line Account
23J	Statewide Broadband Account
466	Statewide Information Technology System Development Revolving Account
472	Statewide Information Technology System Maintenance and Operations Revolving Account
22T	Statewide Tourism Marketing Account
197	Statute Law Committee Publications Account
23D	Student Achievement Council Tuition Recovery Trust Fund
23A	Student Loan Advocate Account
21T	Suicide-safer Homes Project Account
881	Supplemental Pension Account
04H	Surface Mining Reclamation Account
416	Surplus and Donated Food Commodities Revolving Account
02A	Surveys and Maps Account
01P	Suspense Account



State Administrative and Accounting Manual

Account Code	Account Title
24U	Sustainable Farms and Fields Account
511	Tacoma Narrows Toll Bridge Account
642	Teachers' Retirement System Combined Plan 2 and 3 Account
632	Teachers' Retirement System Plan 1 Account
24V	Telebehavioral Health Access Account
214	Temporary Worker Housing Account
786	TESC License Plate Account
066	The Evergreen State College Capital Projects Account
289	Thurston County Capital Facilities Account
02W	Timber Tax Distribution Account
828	Tobacco Prevention and Control Account
825	Tobacco Settlement Account
495	Toll Collection Account
389	Toll Facility Bond Retirement Account
05M	Tourism Development and Promotion Account
15A	Transitional Housing Operating and Rent Account
550	Transportation 2003 Account (Nickel Account)
410	Transportation Equipment Account
144	Transportation Improvement Account
305	Transportation Improvement Board Bond Retirement Account
094	Transportation Infrastructure Account
08T	Transportation Innovative Partnership Account
09H	Transportation Partnership Account
12T	Traumatic Brain Injury Account
076	Treasury Income Account
503	Tuition Recovery Trust Account
196	Unclaimed Personal Property Account
182	Underground Storage Tank Account



State Administrative and Accounting Manual

Account Code	Account Title
01R	Undistributed Receipts Account
24W	Undocumented Student Support Loan Match Account
620	Unemployment Compensation Account
119	Unemployment Compensation Administration Account
622	Unemployment Compensation Federal Employees' Benefit Payment Account
25B	Unemployment Insurance Relief Account
04E	Uniform Commercial Code Account
438	Uniform Dental Plan Benefits Administration Account
439	Uniform Medical Plan Benefits Administration Account
12H	Uniformed Service Shared Leave Pool Account
19J	Universal Communications Services Account
16G	Universal Vaccine Purchase Account
505	University of Washington - University Hospital Account
348	University of Washington Bond Retirement Account
064	University of Washington Building Account
387	University of Washington Facilities Bond Retirement Account
774	UW License Plate Account
260	UW Operating Fees Account
04V	Vehicle License Fraud Account
11V	Veteran Estate Management Account
27H	Veterans and Military Members Suicide Prevention Account
10K	Veterans Innovations Program Account
24F	Veterans Service Officer Account
08V	Veterans Stewardship Account
213	Veterans' Emblem Account
526	Veterans' Memorial Account
21U	Veterans' In-state Service Shared Leave Pool Account
575	Vocational Education Revolving Account Corrections



State Administrative and Accounting Manual

Account Code	Account Title
23V	Voluntary Cleanup Account
17V	Volunteer Firefighters Account
204	Volunteer Firefighters' and Reserve Officers' Relief and Pension Administrative Account
614	Volunteer Firefighters' Relief and Pension Principal Fund
23G	Vulnerable Roadway User Education Account
071	Warm Water Game Fish Account
799	Washington Achieving a Better Life Experience Program Account
25A	Washington Apples Account
11K	Washington Auto Theft Prevention Authority Account
748	Washington Career and College Pathways Innovation Challenge Program Account
09J	Washington Coastal Crab Pot Buoy Tag Account
463	Washington College Savings Program Account
653	Washington Distinguished Professorship Trust Account
20G	Washington Farmers and Ranchers Account
534	Washington Graduate Fellowship Trust Account
23E	Washington History Day Account
532	Washington Housing Trust Fund
20E	Washington Internet Crimes Against Children Account
773	Washington Interstate Commission on Higher Education Professional Student Exchange Program Trust Account
882	Washington Judicial Retirement System Account
819	Washington Law Enforcement Officers' and Firefighters' System Plan 1 Retirement Account
829	Washington Law Enforcement Officers' and Firefighters' System Plan 2 Retirement Account
09T	Washington Main Street Trust Fund Account
17F	Washington Opportunity Pathways Account
707	Washington Rescue Plan Transition Account
25V	Washington State Attorney General Charitable Asset Protection Account
27V	Washington State Attorney General Humane Detention Account



State Administrative and Accounting Manual

Account Code	Account Title
21G	Washington State Aviation Account
525	Washington State Combined Fund Drive Account
498	Washington State Council of Fire Fighters Benevolent Account
28L	Washington State Eastern Washington Cultural Landscape Feature Account
16F	Washington State Flag Account
27M	Washington State Global War on Terror Memorial Account
645	Washington State Historical Trust Account
26H	Washington State Leadership Board Account
26J	Washington State Leadership Board Special License Plate Account
06H	Washington State Legacy Project, State Library, and Archives Account
14E	Washington State Library Operations Account
24E	Washington State Library-Archives Building Account
615	Washington State Patrol Retirement System Plan 1 Account
630	Washington State Patrol Retirement System Plan 2 Account
347	Washington State University Bond Retirement Account
062	Washington State University Building Account
21A	Washington State Wrestling Account
26T	Washington Student Loan Account
20W	Washington Tennis Account
27N	Washington Wine License Plate Account
551	Washington Youth and Families Account
08W	Washington's National Park Fund Account
044	Waste Reduction, Recycling, and Litter Control Account
08R	Waste Tire Removal Account
21H	Wastewater Treatment Plant Operator Certification Account
727	Water Pollution Control Revolving Account
564	Water Pollution Control Revolving Administration Account
176	Water Quality Permit Account



State Administrative and Accounting Manual

Account Code	Account Title
16V	Water Rights Processing Account
10G	Water Rights Tracking System Account
22K	Watershed Restoration and Enhancement Account
366	Watershed Restoration and Enhancement Bond Account
377	Watershed Restoration and Enhancement Taxable Bond Account
04W	Waterworks Operator Certification Account
09A	We Love Our Pets Account
065	Western Washington University Capital Projects Account
25P	Wildfire Response, Forest Restoration, and Community Resilience Account
14A	Wildlife Rehabilitation Account
007	Winter Recreation Program Account
19W	Wolf-livestock Conflict Account
160	Wood Stove Education and Enforcement Account
163	Worker and Community Right to Know Account
24J	Workforce Education Investment Account
776	WSU License Plate Account
271	WSU Operating Fees Account
778	WWU License Plate Account
19K	Yakima Integrated Plan Implementation Account
565	Yakima Integrated Plan Implementation Revenue Recovery Account
20C	Yakima Integrated Plan Implementation Taxable Bond Account
818	Youth Athletic Facility Account
235	Youth Tobacco and Vapor Products Prevention Account