



75.80 Revenue Source Codes

| Section | Title | Effective Date | Page Number |
|----------|--|---|---------------------|
| 75.80.10 | Categories of revenue | June 1, 2004 | 622 |
| 75.80.20 | Major revenue source code descriptions | July 1, 2003 | 623 |
| 75.80.30 | Sequential by code number | July 1, 2023 Jan. 1, 2023 | 624 |
| 75.80.40 | Sequential by code number with description | July 1, 2023 Jan. 1, 2023 | 637 |

75.80.10 Categories of revenue

June 1, 2004

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

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

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

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

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

Private/Local: Revenues provided to the state by nonfederal sources such as private individuals, local governments, commercial enterprises and foundations that are restricted by contract or agreement. It can also include revenues received in payment of private/local purchases of goods and services; private/local



State Administrative and Accounting Manual

contributions toward supported expenditures; and revenues associated with expenditures that are fully reimbursed by the private/local sources. (Note: Charges to private/local expenditure authority are required to be supported by private/local revenues.)

75.80.20 Major revenue source code descriptions

July 1, 2003

| Code | Title and Description |
|-------------|------------------------------|
|-------------|------------------------------|

| | |
|-------------|--------------|
| 0100 | Taxes |
|-------------|--------------|

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

| | |
|-------------|------------------------------------|
| 0200 | Licenses, Permits, and Fees |
|-------------|------------------------------------|

Amounts paid by individuals, organizations, and businesses to engage in certain specified activities such as operating a business, driving a car, or hunting and fishing.

| | |
|-------------|------------------------|
| 0300 | Federal Revenue |
|-------------|------------------------|

Revenue that the state receives from the federal government under grant and similar agreements where the state is required to expend the revenue in accordance with federal program specifications. It also includes revenues associated with expenditures that are fully reimbursed by the federal government.

| | |
|-------------|--|
| 0400 | State Charges and Miscellaneous Revenue |
|-------------|--|

Revenue that the state receives from individuals, organizations, businesses and other governments for goods and services in conjunction with state-sponsored programs.

| | |
|-------------|---|
| 0500 | Private/Local Charges and Misc Revenue |
|-------------|---|

Resources provided to the state by nonfederal sources such as private individuals, local governments, commercial enterprises, and foundations that are restricted by contract or agreement. It can also include revenues associated with expenditures that are fully reimbursed by private/local sources.

| | |
|-------------|---|
| 0600 | Trust Revenues and Treasurer's Transfers |
|-------------|---|



State Administrative and Accounting Manual

Code Title and Description

Amounts transferred by state agencies to other accounts and/or agencies; including treasurer's transfers of resources collected by one state agency/account to the agency/account that expends the resources.

0800 Other Revenues and Financing Sources

Other revenues and financing sources not recorded elsewhere including those associated with debt financing activities, resources supporting trust activities, and certain noncash activities, such as receipt of donated commodities.

0900 Non-Revenue Activities

Amounts related to various suspense codes that must be adjusted to zero at year-end.

75.80.30 Sequential by code number

[July 1, 2023](#)

[Jan. 1, 2023](#)

| Code | Title |
|------|------------------------------------|
| | 0100 - Taxes |
| 0101 | Retail Sales Tax |
| 0102 | Tax Credit - Sales Tax |
| 0105 | Business and Occupation Tax |
| 0106 | Tax Credits - B & O |
| 0108 | Brokered Natural Gas |
| 0109 | Tax Credits - Brokered Natural Gas |
| 0110 | Compensating Tax |
| 0111 | Tax Credits - Compensating Tax |
| 0112 | Hazardous Substance Tax |
| 0113 | Tax Credits - Hazardous Substance |
| 0115 | Motor Vehicle Fuel Tax |



State Administrative and Accounting Manual

| Code | Title |
|-------------|--|
| 0116 | Use Fuel Tax (Other Than Motor Vehicle Fuel) |
| 0117 | Excise Telephone Taxes |
| 0118 | Liter Tax - Liquor |
| 0119 | Liquor Sales Tax - Surcharge |
| 0120 | Liquor Sales Tax |
| 0121 | Beer Tax |
| 0122 | Wine Tax |
| 0123 | Cannabis Excise Tax |
| 0124 | Tribal Cigarette Tax |
| 0125 | Cigarette Tax |
| 0126 | Other Tobacco Products Tax |
| 0127 | I-773 Cigarette Tax |
| 0128 | Solid Waste Collection Tax |
| 0130 | Insurance Premium Tax |
| 0131 | Carbonated Beverage Tax |
| 0133 | Vapor Product Tax |
| 0134 | Tax Credits - Public Utilities |
| 0135 | Public Utilities Tax |
| 0136 | Public Utilities District Privilege Tax |
| 0137 | Syrup (Soda) Tax |
| 0140 | Pari-mutuels Tax |
| 0141 | Petroleum Products Tax |
| 0143 | Intermediate Care Facility Tax |
| 0149 | Watercraft Excise Tax |
| 0150 | Property Tax |
| 0151 | Excise Taxes - Other |
| 0152 | Capital Gains Tax |
| 0155 | Inheritance/Estate Taxes |



State Administrative and Accounting Manual

| Code | Title |
|-------------|---|
| 0157 | Real Estate Excise Tax |
| 0159 | Leasehold Excise Tax |
| 0160 | Commercial Fishing - Privilege Tax |
| 0161 | Exhibition Center Admission Tax |
| 0162 | Stadium Admission Tax |
| 0163 | Stadium and Exhibition Center Parking Tax |
| 0170 | Other Taxes |
| 0175 | Penalties and Interest |
| 0180 | Timber Tax |
| 0190 | Fire Insurance Premium Distributions |
| 0191 | PUD Privilege Tax Distributions |
| 0192 | Prosecuting Attorney Distributions |
| 0195 | Motor Vehicle Fuel Tax Distributions |
| 0196 | Liquor Tax Distributions |
| 0197 | Timber Tax Distributions |
| 0198 | Other Tax Distributions |
| 0199 | Tax Revenue Suspense (Department of Revenue Use Only) |
| 01MJ | Cannabis Excise Tax Distribution |

0200 - Licenses, Permits, and Fees

| | |
|------|---|
| 0201 | Accountants |
| 0202 | Auctioneers |
| 0203 | Agriculture/Aquaculture Licenses and Fees |
| 0204 | Aircraft |
| 0205 | Alcoholic Beverages |
| 0206 | Alias Business Certification Fees |
| 0207 | Other Health Professions Licenses |
| 0208 | Architect Licenses |



State Administrative and Accounting Manual

| Code | Title |
|-------------|---|
| 0209 | Beautician, Barber and Body Artist Licenses |
| 0210 | Athletic Licenses |
| 0211 | Gambling Licenses and Fees |
| 0212 | Banking Licenses and Fees |
| 0216 | Hearing Aid Consultants |
| 0217 | Cemetery Fees |
| 0218 | Land Sales Disclosure Act |
| 0219 | Certified Psychologist Licenses |
| 0220 | Charitable Funds Solicitation |
| 0221 | Cigarette Fees and Licenses |
| 0222 | Commercial Driver Schools |
| 0223 | Contractors Registration |
| 0224 | Collection Agencies |
| 0225 | Burning Permit Fees |
| 0226 | Corporation Licenses and Fees |
| 0227 | Cannabis Licenses and Fees |
| 0229 | Electrical Licenses |
| 0231 | Employment Agency Licenses |
| 0232 | Engineering and Surveying Licenses |
| 0233 | Farm Labor Licenses |
| 0234 | Educational Institutions Registration Fees |
| 0236 | Firearms Licenses, Fees, and Permits |
| 0237 | Commercial Fishing Licenses |
| 0238 | Franchise Licenses |
| 0240 | Funeral Licenses |
| 0242 | Health Fees and Licenses |
| 0244 | Horse Racing Licenses and Fees |
| 0245 | Hunting and Fishing Licenses |



State Administrative and Accounting Manual

| Code | Title |
|-------------|--|
| 0246 | Insurance Licenses and Fees |
| 0248 | Liquid Fuel Licenses |
| 0249 | Landscape Architects |
| 0250 | Fireworks Licenses |
| 0251 | Dental Licenses |
| 0252 | Medical Licenses |
| 0253 | Motor Vehicle Licenses |
| 0254 | Motor Vehicle Operator Licenses |
| 0255 | Automobile Sales Licenses |
| 0256 | Notary Fees and Commission of Deeds |
| 0258 | Registered and Licensed Practical Nurse Licenses |
| 0260 | Optician Licenses |
| 0261 | Optometrist Licenses |
| 0262 | Pharmacy Licenses |
| 0263 | Puget Sound Pilot Licenses |
| 0264 | Nursing Home Administrative Licenses |
| 0266 | Power Licenses |
| 0267 | Real Estate Excise Tax Transaction Fees |
| 0268 | Public Utilities Regulatory Fees |
| 0270 | Real Estate Licenses |
| 0271 | Sewage Treatment Plant Operator Licenses |
| 0272 | Safety Inspection Licenses and Fees |
| 0274 | Credit Union Licenses and Fees |
| 0275 | Ocularist Licenses |
| 0276 | Forest Practices Permit Fees |
| 0277 | Securities Licenses, Permits, and Fees |
| 0278 | Occupational Therapist Licenses |
| 0279 | Vessel Registration Fees |



State Administrative and Accounting Manual

| Code | Title |
|-------------|---|
| 0281 | Sellers of Travel |
| 0283 | Veterinarian Licenses |
| 0285 | Water Resources Fees |
| 0286 | Water Quality Fees |
| 0287 | Well Construction and Licensing |
| 0290 | Log Patrol Licenses |
| 0291 | Marriage Licenses |
| 0292 | Business License Fees |
| 0294 | Hazardous Waste Fees |
| 0295 | Certified Acupuncturist Licenses |
| 0296 | Replacement Tire Fee |
| 0297 | Boating Safety Distributions |
| 0298 | Alcoholic Beverage License Fees Distributions |
| 0299 | Other Licenses, Permits, and Fees |

0300 - Federal Revenue

| | |
|------|--|
| 0301 | African Development Foundation |
| 0303 | Institute of Museum Services |
| 0304 | Inter-American Foundation |
| 0305 | National Endowment for the Arts |
| 0306 | National Endowment for the Humanities |
| 0307 | Office of National Drug Control Policies |
| 0308 | Peace Corps |
| 0309 | Legal Services Corporation |
| 0310 | Department of Agriculture |
| 0311 | Department of Commerce |
| 0312 | Department of Defense |
| 0313 | Central Intelligence Agency |



State Administrative and Accounting Manual

| Code | Title |
|-------------|---|
| 0314 | Department of Housing and Urban Development |
| 0315 | Department of the Interior |
| 0316 | Department of Justice |
| 0317 | Department of Labor |
| 0319 | Department of State |
| 0320 | Department of Transportation |
| 0321 | Department of the Treasury |
| 0323 | Appalachian Regional Commission |
| 0327 | Office of Personnel Management |
| 0329 | Commission on Civil Rights |
| 0330 | Equal Employment Opportunity Commission |
| 0332 | Federal Communications Commission |
| 0333 | Federal Maritime Commission |
| 0334 | Federal Mediation and Conciliation Service |
| 0339 | General Services Administration |
| 0340 | Government Printing Office |
| 0342 | Library of Congress |
| 0343 | National Aeronautics and Space Administration |
| 0344 | National Credit Union Administration |
| 0346 | National Labor Relations Board |
| 0347 | National Science Foundation |
| 0355 | Federal Revenue - Non-Assistance |
| 0357 | Railroad Retirement Board |
| 0358 | Securities and Exchange Commission |
| 0359 | Small Business Administration |
| 0360 | Smithsonian Institution |
| 0361 | International Trade Commission |
| 0362 | Tennessee Valley Authority |



State Administrative and Accounting Manual

| Code | Title |
|----------------------|---|
| 0364 | Veterans Administration |
| 0366 | Environmental Protection Agency |
| 0368 | National Gallery of Art |
| 0370 | Overseas Private Investment Corporation |
| 0377 | Nuclear Regulatory Commission |
| 0378 | Commodity Futures Trading Commission |
| 0381 | Department of Energy |
| 0383 | Federal Emergency Management Agency |
| 0384 | Department of Education |
| 0385 | Scholarship and Fellowship Foundations |
| 0386 | Pension Benefit Guaranty Corporation |
| 0387 | Consumer Product Safety Commission |
| 0388 | Architectural and Transportation Barriers Compliance Board |
| 0389 | National Archives and Records Administration |
| 0390 | Miscellaneous Commissions |
| 0391 | United States Institute of Peace |
| 0392 | National Council on Disability |
| 0393 | Department of Health and Human Services |
| 0394 | Corporation for National and Community Service |
| 0396 | Social Security Administration |
| 0397 | Homeland Security |
| 0398 | US Agency for International Development |
| 0399 | Federal Assistance - Miscellaneous |
| 03DS | Federal Revenue Distributions (State Treasurer Only) |
| 03UW | Federal Revenue Distributions - University of Washington Only |

0400 - State Charges and Miscellaneous Revenue

| | |
|------|----------------------|
| 0401 | Investment Income |
| 0402 | Income from Property |



State Administrative and Accounting Manual

| Code | Title |
|-------------|---|
| 0404 | Cost of Supervision Assessment Fee |
| 0405 | Fines, Forfeits and Seizures |
| 0406 | Litter Control Revenue |
| 0407 | Patient Care |
| 0409 | Interest Income |
| 0410 | Unclaimed Monies |
| 0411 | Dividend Income |
| 0413 | Capital Gains and Losses |
| 0415 | Sale of Property - Timber |
| 0416 | Sale of Property - Other |
| 0417 | Victims of Crime Compensation |
| 0418 | Gain or Loss On Sale of Capital Assets |
| 0420 | Charges For Services |
| 0421 | Publications and Documents |
| 0423 | Room, Board, and Meals |
| 0424 | Tuition and Fees |
| 0425 | Filing Fees and Legal Services |
| 0427 | Property and Resources Management |
| 0430 | Dedicated Student Fees |
| 0434 | Hazardous Waste Cleanup Recoveries |
| 0435 | Income from Leased Property |
| 0436 | Leased Property and PPP Interest Income |
| 0437 | Leased Property Variable Income |
| 0438 | Income from Public-Private and Public-Public Partnerships (PPP) |
| 0440 | Indirect Cost Reimbursement |
| 0441 | Contributions and Grants |
| 0444 | Grant Repayments |
| 0445 | Unemployment Compensation Reimbursement |



State Administrative and Accounting Manual

| Code | Title |
|-------------|--|
| 0447 | Health Benefit Payments |
| 0448 | Statewide Indirect Cost Recoveries |
| 0450 | Sales of Goods and Supplies - Proprietary Funds |
| 0458 | Public Facilities District Annual Payment |
| 0460 | Climate Commitment Act Auction Revenue |
| 0470 | Judicial Information System Fees |
| 0471 | Unemployment Compensation Contributions |
| 0472 | Workers' Compensation Contributions |
| 0473 | Costs of Investment Activities |
| 0475 | Paid Family and Medical Leave Premiums |
| 0476 | Long-Term Services and Supports Premium |
| 0477 | Lottery Ticket Proceeds |
| 0478 | Lottery Ticket Returns |
| 0484 | LCB State Excess Profit Distributions |
| 0485 | Immaterial Prior Period Adjustments |
| 0486 | Recoveries of Prior Expenditure Authority Expenditures |
| 0487 | Recoveries of Student Financial Aid Expenditures |
| 0489 | Amortization |
| 0490 | Cash Over and Short |
| 0492 | Autopsy Cost Reimbursements |
| 0493 | Aquatic Lands Distributions |
| 0494 | Impaired Driving Safety Distributions |
| 0496 | Insurance Premiums |
| 0497 | Charges For Transportation Services |
| 0498 | Tort Claim Reimbursement |
| 0499 | Other Revenue |
| 04DS | Unclaimed Property Distributions |



State Administrative and Accounting Manual

| Code | Title |
|-------------|---|
| | 0500 - Private/Local Charges and Miscellaneous Revenue |
| 0523 | Board, Room, and Meals |
| 0535 | Energy Facility Application and Monitoring Fees |
| 0541 | Contributions and Grants |
| 0546 | Federal Revenue - Pass Through |
| 0597 | Reimbursable Contracts |
| | 0600 - Transfers |
| 0611 | Bond Transfers In |
| 0612 | Bond Transfers Out |
| 0621 | Operating Transfers In |
| 0622 | Operating Transfers Out |
| 0623 | Investment Administration Transfers (SIB Only) |
| 0626 | Noncash Revenue Transfers - Compensation |
| 0627 | Noncash Revenue Transfers - Other |
| 0633 | Timber Tax Transfer |
| 0634 | Manufacturing & Warehousing Job Centers Transfer |
| 0635 | Air Pollution Control (Ride Share) Transfer |
| 0636 | State Treasurer's Service Account Transfer |
| 0637 | Liquor Excise Tax Account Transfer |
| 0638 | General Fund and Basic Health Plan Trust Account Transfer - Cannabis Revenues |
| 0639 | Electric Vehicle Sales Tax Exemption Transfer |
| 0640 | Washington Opportunity Pathways Account Transfer - Lottery Revenues |
| 0641 | Stadium & Exhibition Account Transfer - Lottery Revenues |
| 0642 | Student Achievement Account Transfer - Lottery Revenues |
| 0643 | Education Construction Account Transfer - Lottery Revenues |
| 0644 | General Fund Transfer - Lottery Revenues |
| 0645 | Budget Stabilization Transfer |



State Administrative and Accounting Manual

| Code | Title |
|-------------|---|
| 0647 | Child and Family Reinvestment Account Transfer |
| 0648 | Commuter Trip Reduction Transfer |
| 0649 | Unclaimed Property Transfer |
| 0651 | Flood Control Transfer |
| 0653 | Columbia River Water Delivery Transfer |
| 0654 | County Criminal Justice Transfer |
| 0655 | Municipal Criminal Justice Transfer |
| 0657 | Criminal Justice Treatment Transfer |
| 0659 | Site Closure Account Transfer |
| 0663 | Recreation Access Pass Transfer |
| 0664 | Clean Alternative Fuel Commercial Vehicle Tax Credit Transfer |
| 0666 | Fair Account Transfer |
| 0667 | Initiative 773 Transfers |
| 0668 | Education Savings Account Transfer |
| 0669 | Clean Alternative Fuel Vehicle Exemption Transfer |
| 0670 | Electric/Hydrogen Battery and Hydrogen Facilities and Zero Emission Business Exemption Transfer |
| 0671 | Electric Vessel Exemption Transfer |
| 0677 | Agency Incentive Savings Transfers In (OFM Only) |
| 0678 | Equity Transfers In |
| 0679 | Equity Transfers Out |
| 0680 | Pension Benefit Reserves Transfers In (DRS Only) |
| 0681 | Pension Benefit Reserves Transfers Out (DRS Only) |
| 0683 | Retirement System Transfer |
| 0688 | Internal Lending Program Transfers |
| 0689 | Operating Transfers - Toll Charges |
| 0690 | Special Transfers |
| 0691 | Public Stadium Authority Tax Transfer |
| 0693 | Operating Transfers - Debt Service |



State Administrative and Accounting Manual

| Code | Title |
|--|---|
| 0694 | Operating Transfers - Debt Service Reimbursements |
| 0696 | Operating Transfers - Motor Fuel Taxes |
| 0800 - Other Revenues and Financing Sources | |
| 0802 | Employer Pension Contributions |
| 0803 | Employee Pension Contributions |
| 0804 | State Pension Contributions |
| 0807 | Certificates of Participation |
| 0809 | Lease-to-Own Acquisition |
| 0810 | Right-to-Use Lease and Subscription Asset Acquisition |
| 0820 | Capital Contributions |
| 0825 | Pool Participant Contributions |
| 0850 | Payments to Escrow Agents for Refunded COPs |
| 0851 | Original Issue Discount - Refunding COPs |
| 0852 | Underwriters Discount / Costs of Issuance - Refunding COPs |
| 0853 | Original Issue Premium - Refunding COPs |
| 0854 | Proceeds of Refunding COPs |
| 0855 | Payments to Escrow Agents for Refunded Bonds |
| 0856 | Original Issue Discount - Refunding Bonds |
| 0857 | Underwriters Discount / Costs of Issuance - Refunding Bonds |
| 0858 | Original Issue Premium - Refunding Bonds |
| 0859 | Proceeds of Refunding Bonds |
| 0860 | Bonds Issued |
| 0862 | Original Issue Discount - Bonds |
| 0863 | Original Issue Premium - Bonds |
| 0864 | Taxable Bonds Issued |
| 0865 | Note Proceeds |
| 0866 | Loan Principal Repayment |



State Administrative and Accounting Manual

| Code | Title |
|---------------------------------------|--|
| 0868 | Original Issue Discount - COPs |
| 0869 | Original Issue Premium - COPs |
| 0871 | Special Items |
| 0872 | Extraordinary Items |
| 0900 - Non-Revenue Activities* | |
| 0901 | Interagency Reimbursements |
| 0902 | Recoveries of Current Expenditure Authority Expenditures |
| 0920 | Items Placed in Suspense |
| 0921 | Rental Excise Tax Suspense |
| 0925 | Undistributed Receipts |
| 0940 | Deposit Adjustments and Returned Checks |

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

75.80.40 Sequential by code number with description

[July 1, 2023](#)

[Jan. 1, 2023](#)

| Code | Title and Description |
|------|-----------------------|
|------|-----------------------|

0100 - Taxes

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

| | |
|------|------------------|
| 0101 | Retail Sales Tax |
|------|------------------|



State Administrative and Accounting Manual

| Code | Title and Description |
|-------------|---|
| | Tax levied on the selling price of tangible personal property and certain services purchased at retail. (chapter 82.08 RCW) |
| 0102 | Tax Credit - Sales Tax Credits allowed to offset sales tax liability. (chapter 82.12 RCW) |
| 0105 | Business and Occupation Tax Tax levied on gross receipts of all businesses operating in Washington. (chapter 82.04 RCW) |
| 0106 | Tax Credits - B & O Credits allowed to offset business and occupation tax liability. (chapter 82.04 RCW) |
| 0108 | Brokered Natural Gas Tax levied on natural or manufactured gas that is consumed in Washington that has not been subject to the public utility tax. (RCW 82.12.022 and 82.14.230) |
| 0109 | Tax Credits - Brokered Natural Gas Credits allowed to offset the brokered natural gas tax liability. (RCW 82.12.022 and 82.14.230) |
| 0110 | Compensating Tax Tax levied on the acquisition cost of items used in Washington on which retail sales tax was not paid. Also known as use tax. (chapter 82.12 RCW) |
| 0111 | Tax Credits - Compensating Tax Credits allowed in statute to offset compensating tax liability. (chapter 82.12 RCW) |
| 0112 | Hazardous Substance Tax Tax levied on the wholesale value of certain substances which are defined as hazardous by statute or deemed to cause a threat to human health or the environment by the Department of Ecology. Specifically applies to petroleum products, pesticides and certain chemicals. (chapters 82.21 and 82.23B RCW) |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|--|
| 0113 | <p>Tax Credits - Hazardous Substance</p> <p>Credits allowed in statute to offset the hazardous substance tax liability. (chapters 82.21 and 82.23B RCW)</p> |
| 0115 | <p>Motor Vehicle Fuel Tax</p> <p>Tax levied on each gallon of motor vehicle fuel delivered from a terminal rack in Washington. Includes gasoline and other inflammable gas or liquids used to propel motor vehicles (excludes special fuels such as diesel and propane). (chapter 82.36 RCW)</p> |
| 0116 | <p>Use Fuel Tax (Other Than Motor Vehicle Fuel)</p> <p>Special tax levied on all combustible gases and liquids used to propel motor vehicles, except those subject to the motor vehicle fuel tax. (chapters 82.38 and 70.149 RCW)</p> |
| 0117 | <p>Excise Telephone Taxes</p> <p>911 tax and statewide 988 behavioral health crisis response and suicide prevention line tax which are levied on telephone access lines (switched access lines, radio access lines, and interconnected voice over internet protocol service lines). (RCW 82.14B.030 and RCW 82.86.020)</p> |
| 0118 | <p>Liter Tax - Liquor</p> <p>Tax levied on the selling price of spirits in their original packaging on a per liter basis. Spirits includes any beverage containing alcohol with more than 24% alcohol by volume. (RCW 82.08.150)</p> |
| 0119 | <p>Liquor Sales Tax - Surcharge</p> <p>Surcharge levied in addition to the liquor sales tax on the selling price of spirits in their original packaging. (RCW 82.08.150(4))</p> |
| 0120 | <p>Liquor Sales Tax</p> <p>Tax levied on the selling price of spirits in their original package. (RCW 82.08.150)</p> |
| 0121 | <p>Beer Tax</p> |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|---|
| | Tax levied on brewers and distributors of beer for the privilege of manufacturing or selling beer in Washington. (RCW 66.24.290) |
| 0122 | Wine Tax |
| | Tax levied on wine sold to wholesalers, the Liquor Control Board, directly to consumers on winery premises, and direct shipments to consumers and retailers. (RCW 66.24.210) |
| 0123 | Cannabis Excise Tax |
| | Tax levied on producers, processors, and retailers on the wholesale and retail selling price of cannabis, useable cannabis, and cannabis-infused products. (RCW 69.50.535) |
| 0124 | Tribal Cigarette Tax |
| | Funds received in lieu of the state cigarette tax and state/local retail sales tax in accordance with an agreement with the Puyallup Tribe. The state receives a percentage of the receipts of a cigarette tax levied by the tribe. (RCW 43.06.465) |
| 0125 | Cigarette Tax |
| | Tax levied on the first taxable event (sale, use, consumption, handling, possession or distribution of cigarettes) within Washington. (chapter 82.24 RCW) |
| 0126 | Other Tobacco Products Tax |
| | Tax levied on the sale, use, consumption, handling or distribution of cigars, pipe tobacco, chewing tobacco and other forms of tobacco (excludes cigarettes) paid by the first seller of the products in Washington. (chapter 82.26 RCW) |
| 0127 | I-773 Cigarette Tax |
| | Additional tax authorized on cigarettes with passage of Initiative 773. (RCW 43.72.900(3) and 82.24.028) |
| 0128 | Solid Waste Collection Tax |
| | Tax levied on charges for solid waste services including the collection, transfer, storage, and disposal of solid waste. (RCW 82.18.020) |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|---|
| 0130 | Insurance Premium Tax Tax levied on the net premiums received by insurers doing business in Washington. (RCW 48.14.020 and 48.14.021) |
| 0131 | Carbonated Beverage Tax Tax levied on the on the privilege of selling carbonated beverages in Washington. (Title 82 RCW) |
| 0133 | Vapor Product Tax Tax levied on the sale, use, consumption, handling, possession, or distribution of all vapor products in Washington. (RCW 82.25.010) |
| 0134 | Tax Credits - Public Utilities Credits specified in statute to offset the public utilities tax. (chapter 82.16 RCW) |
| 0135 | Public Utilities Tax Tax levied on the gross income derived from operation of public and privately owned utilities including the general categories of transportation, communications, and the supply of energy and water. (chapter 82.16 RCW) |
| 0136 | Public Utilities District Privilege Tax Tax levied on electric generating facilities of public utilities districts for the privilege of operating in Washington. (chapter 54.28 RCW) |
| 0137 | Syrup (Soda) Tax Tax levied on syrup used in making carbonated beverages. (chapter 82.64 RCW) |
| 0140 | Pari-mutuels Tax Tax levied on the gross receipts of pari-mutuel machines at licensed horse racing events. (chapter 67.16 RCW) |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|---|
| 0141 | <p>Petroleum Products Tax</p> <p>Tax levied on the wholesale value of products derived from refining crude oil. (chapter 82.23A RCW)</p> |
| 0143 | <p>Intermediate Care Facility Tax</p> <p>Tax levied on the gross receipts of intermediate care facilities for services provided to persons with intellectual disabilities. (chapter 82.65A RCW)</p> |
| 0149 | <p>Watercraft Excise Tax</p> <p>Tax levied on the fair value of noncommercial boats used on Washington waters. (chapter 82.49 RCW)</p> |
| 0150 | <p>Property Tax</p> <p>Tax levied on the assessed value of all real and personal property located in Washington that is not specifically exempted. (Title 84 RCW)</p> |
| 0151 | <p>Excise Taxes - Other</p> <p>All other excise taxes, which do not have a unique revenue source.</p> |
| 0152 | <p>Capital Gains Tax</p> <p>Tax levied on the sale or exchange of long-term capital assets by individuals. (RCW 82.87.040)</p> |
| 0155 | <p>Inheritance/Estate Taxes</p> <p>Taxes levied on the value of property located in Washington transferred upon the death of the owner. (chapter 83.100 RCW)</p> |
| 0157 | <p>Real Estate Excise Tax</p> <p>Tax levied on the sale of real estate or transfer of controlling interest. (chapters 82.45 and 82.46 RCW)</p> |
| 0159 | <p>Leasehold Excise Tax</p> |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|--|
| | Tax levied on the private use of publicly owned real and personal property. (chapter 82.29A RCW) |
| 0160 | Commercial Fishing - Privilege Tax |
| | Tax levied on the value of the first commercial possession of enhanced food fish, shellfish, and anadromous game fish. (chapter 82.27 RCW) |
| 0161 | Exhibition Center Admission Tax |
| | Tax levied on entry into the Exhibition Center. (RCW 36.38.010(5)) |
| 0162 | Stadium Admission Tax |
| | Tax levied on admission to the Public Stadium. (RCW 36.38.010(5)) |
| 0163 | Stadium and Exhibition Center Parking Tax |
| | Tax levied on parking fees at the Stadium and Exhibition Center. (RCW 36.38.020) |
| 0170 | Other Taxes |
| | All other taxes collected without specific revenue source coding assigned. |
| 0175 | Penalties and Interest |
| | Amounts due to state in the form of penalties and interest for late reporting, filing or payment of funds due the state. |
| 0180 | Timber Tax |
| | Tax levied on the stumpage value of timber harvested for sale, commercial or industrial use. (chapter 84.33 RCW) |
| 0190 | Fire Insurance Premium Distributions |
| | Distributions of a percentage of taxes on fire insurance premiums to local governments that established their own firefighters' pension funds prior to the establishment of the LEOFF System on March 1, 1970. (RCW 41.16.050) |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|---|
| 0191 | <p>PUD Privilege Tax Distributions</p> <p>Distributions of PUD privilege tax to local governments. (chapter 54.28 RCW)</p> |
| 0192 | <p>Prosecuting Attorney Distributions</p> <p>Distributions of revenue to counties to pay for one-half of the salaries of prosecuting attorneys. (RCW 36.17.020)</p> |
| 0195 | <p>Motor Vehicle Fuel Tax Distributions</p> <p>Distributions of motor vehicle fuel taxes to local governments to be used for construction, improvements, and repair of highways, streets and roads. (chapter 46.68 RCW)</p> |
| 0196 | <p>Liquor Tax Distributions</p> <p>Distributions of liquor excise taxes to local governments (RCW 82.08.170), and wine taxes to the Washington Wine Commission and Washington State University (RCW 66.24.210).</p> |
| 0197 | <p>Timber Tax Distributions</p> <p>Distributions of county tax on timber harvested on private lands to county of origin. (chapter 84.33 RCW)</p> |
| 0198 | <p>Other Tax Distributions</p> <p>Distributions of other taxes and liquor profits to local governments.</p> |
| 0199 | <p>Tax Revenue Suspense (Department of Revenue Use Only)</p> <p>Tax suspense coding used only by Department of Revenue for combined excise tax returns.</p> |
| 01MJ | <p>Cannabis Excise Tax Distribution</p> <p>Distributions of cannabis excise tax to local governments.</p> |



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

| Code | Title and Description |
|------|--|
| | Fees collected from landowners for various types of permits to allow burning on property. (chapter 70.94 RCW) |
| 0226 | Corporation Licenses and Fees |
| | Fees collected from corporations including original application fees, renewal fees, business filing fees, digital signature fees, late fees, etc. (chapter 23B.01 RCW) |
| 0227 | Cannabis Licenses and Fees |
| | Licenses and fees collected from producers, processors, and retailers engaged in the wholesale and retail sale of cannabis, useable cannabis, and cannabis-infused products. (RCW 69.50.325) |
| 0229 | Electrical Licenses |
| | Licenses and fees collected from individuals performing as electricians in the installing of electrical components in the building and construction industry. (chapter 19.28 RCW) |
| 0231 | Employment Agency Licenses |
| | Fees collected to license and regulate persons or businesses engaged in obtaining employment for job seeker where the job seeker pays a fee. (chapter 19.31 RCW) |
| 0232 | Engineering and Surveying Licenses |
| | Fees collected to license and regulate persons or businesses engaged in providing engineering or land surveying services. (chapter 18.43 RCW) |
| 0233 | Farm Labor Licenses |
| | Licenses and fees collected from farm related businesses who hire migrant farm labor. (chapter 19.30 RCW) |
| 0234 | Educational Institutions Registration Fees |
| | Application and renewal fees collected from colleges and universities which fall under the Degree-Granting Institutions Act. (RCW 28B.85.060) |
| 0236 | Firearms Licenses, Fees, and Permits |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|---|
| | Fee collected to license firearms dealers and those persons applying for concealed weapons permits. (chapter 9.41 RCW) |
| 0237 | Commercial Fishing Licenses License fees collected from individuals and businesses for commercial salmon gear, salmon waivers, charter licenses, other commercial food fish gear, hard-shell clam mechanical harvester gear, shellfish fisheries gear, wholesale fish dealers, and other food fish and shellfish commercial licenses. (chapters 77.65 and 77.70 RCW) |
| 0238 | Franchise Licenses Fees from securities registration and notification filing fees. |
| 0240 | Funeral Licenses Fees collected to license and regulate the handling of human remains, embalmers, funeral directors and funeral establishments. (chapter 18.39 RCW) |
| 0242 | Health Fees and Licenses Certification and license application and renewal fees collected for mental health providers, child care providers, chemical dependency treatment service programs and massage therapist health care professionals. (chapters 70.96A, 71.24, and 74.15 RCW) |
| 0244 | Horse Racing Licenses and Fees Licenses and other fees collected by the Washington Horse Racing Commission. (chapter 67.16 RCW) |
| 0245 | Hunting and Fishing Licenses License fees collected from individuals for recreational fishing, big game hunting and small game hunting. (chapter 77.32 RCW) |
| 0246 | Insurance Licenses and Fees Licenses, appointment, renewal and related fees collected from insurance agents and brokers. (chapter 48.17 RCW) |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|---|
| 0248 | Liquid Fuel Licenses Special fuel trip permit filing fees. (RCW 82.38.100) |
| 0249 | Landscape Architects Fees collected to license and regulate persons or businesses engaged in providing landscape architectural services. (chapter 18.96 RCW) |
| 0250 | Fireworks Licenses Fees collected to license the manufacture, transportation, display and sale of fireworks. (chapter 70.77 RCW) |
| 0251 | Dental Licenses Certification and license application and renewal fees collected for various dental health care professionals. (chapters 18.29, 18.30, and 18.32 RCW) |
| 0252 | Medical Licenses Certification and license application and renewal fees collected for various medical health care professionals. |
| 0253 | Motor Vehicle Licenses Fees collected for the registration of motor vehicles, carrier terminal audit registration for trucks and emission testing. (RCW 43.21A.650, 46, 680.030, 70.120.170, 79A.08.089, and 81.80.321.) |
| 0254 | Motor Vehicle Operator Licenses Fees collected from those applying for or renewing drivers' licenses and personal identification cards. (chapter 46.20 RCW) |
| 0255 | Automobile Sales Licenses Fees collected to license and regulate persons or businesses engaged in the sale or auction of motor vehicles, motor homes, mobile homes and trailers. (chapter 46.70 RCW) |



State Administrative and Accounting Manual

| Code | Title and Description |
|-------------|--|
| 0256 | <p>Notary Fees and Commission of Deeds</p> <p>Fees collected to license persons engaged in administering oaths or affirmations, witnessing signatures, authenticating documents, or any other act a notary of this state is authorized to perform. (RCW 42.44.010)</p> |
| 0258 | <p>Registered and Licensed Practical Nurse Licenses</p> <p>Certification and license application and renewal fees collected for various registered nurse and licensed practical nurse health care professionals. (RCW 18.79.030)</p> |
| 0260 | <p>Optician Licenses</p> <p>Certification and license application and renewal fees collected for optician health care professionals. (chapters 18.53 and 81.54 RCW)</p> |
| 0261 | <p>Optometrist Licenses</p> <p>Certification and license application and renewal fees collected for optometrist health care professionals. (chapters 18.53 and 81.54 RCW)</p> |
| 0262 | <p>Pharmacy Licenses</p> <p>Certification and license application and renewal fees collected for pharmacy health care professionals. (chapter 18.64 RCW)</p> |
| 0263 | <p>Puget Sound Pilot Licenses</p> <p>Fees collected from Puget Sound and Grays Harbor licensed pilots for initial license and annual license renewals, and stipends collected for the pilot trainee program. (RCW 88.16.090)</p> |
| 0264 | <p>Nursing Home Administrative Licenses</p> <p>Certification and license application and renewal fees collected for nursing home administrator health care professionals. (chapter 18.52 RCW)</p> |
| 0266 | <p>Power Licenses</p> <p>Annual fees collected from operators of hydropower facilities. (chapter 90.16 RCW)</p> |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|---|
| 0267 | Real Estate Excise Tax Transaction Fees Fee collected on real estate excise tax transactions in Washington. (chapter 82.45 RCW) |
| 0268 | Public Utilities Regulatory Fees Regulatory fees charged to utility companies. (chapter 80.24 RCW) |
| 0270 | Real Estate Licenses Fees collected to license and regulate persons or businesses engaged in negotiating, buying, selling or leasing real estate on behalf of others. (chapter 18.85 RCW) |
| 0271 | Sewage Treatment Plant Operator Licenses Fees collected for the certification and testing of sewage plant operators. (chapter 70.95B RCW) |
| 0272 | Safety Inspection Licenses and Fees Licenses and fees collected from individuals and businesses in the operation of specialized equipment or practices in buildings and building related constructions industry such as explosives, elevators, mobile homes, amusement rides, factory built housing, commercial coaches, pressure vessels, asbestos, and plumbers. |
| 0274 | Credit Union Licenses and Fees Assessment fees billed to credit unions licensed in Washington. |
| 0275 | Ocularist Licenses Certification and license application and renewal fees collected for ocularist health care professionals. (chapter 18.55 RCW) |
| 0276 | Forest Practices Permit Fees Fees for forest practice applications collected from landowners and timber companies, and county forest practice fees for moratorium recording. (chapter 76.09 RCW) |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|---|
| 0277 | Securities Licenses, Permits, and Fees Fees collected for licensing securities broker-dealers and investment advisors as well as a variety of filings such as franchise and business opportunity filings. |
| 0278 | Occupational Therapist Licenses Certification and license application and renewal fees collected for occupational health care professionals. (RCW 18.59.050) |
| 0279 | Vessel Registration Fees Fees collected from the registration of vessels used in the state and exemption fees collected from foreign vessels that request to be exempt from pilotage. (chapter 79.100 RCW) |
| 0281 | Sellers of Travel Fees collected to license persons or businesses engaged in negotiating, buying, selling or leasing travel accommodations. (chapter 19.138 RCW) |
| 0283 | Veterinarian Licenses Certification and license application and renewal fees collected for various veterinarian health care professionals. (RCW 18.92.140) |
| 0285 | Water Resources Fees Fees collected for planning, review and inspection of hydraulic works to assure safety; and fees for processing water rights applications, permits, certificates, extensions, protests and recording. (chapter 90.03 RCW) |
| 0286 | Water Quality Fees Fees collected for wastewater discharge to fund the administration of the waste water permit program. (RCW 90.48.465) |
| 0287 | Well Construction and Licensing |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|---|
| | Fees collected for well construction and for well operator licenses. (chapter 18.104 RCW) |
| 0290 | Log Patrol Licenses |
| | Fees collected for log brands, log brand books and log patrol licenses from timber companies. (chapter 76.36 RCW) |
| 0291 | Marriage Licenses |
| | Fees collected for the issuance of marriage licenses. (RCW 36.18.010(5)) |
| 0292 | Business License Fees |
| | Fees collected for filing of master license applications, renewals or late fees. (RCW 19.02.085) |
| 0294 | Hazardous Waste Fees |
| | Fees collected from hazardous waste generators to fund hazardous waste and toxics reduction programs as well as fees collected from the U.S. Department of Energy and facilities that dispose of mixed waste. (chapters 70.95E, 70.105, and 43.200 RCW) |
| 0295 | Certified Acupuncturist Licenses |
| | Certification and license application and renewal fees collected for acupuncture health care professionals. (chapter 18.06 RCW) |
| 0296 | Replacement Tire Fee |
| | Fee charged on the retail sale of new tires. (RCW 70.95.510) |
| 0297 | Boating Safety Distributions |
| | Distributions to local governments of boating safety funds. (RCW 88.02.650) |
| 0298 | Alcoholic Beverage License Fees Distributions |
| | Distributions of license fees to the University of Washington and Washington State University. (RCW 66.08.180) |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|-----------------------|
|------|-----------------------|

| | |
|------|-----------------------------------|
| 0299 | Other Licenses, Permits, and Fees |
|------|-----------------------------------|

All other licenses, permits and fees collected without specific revenue source coding assigned to them.

0300 - Federal Revenue

Revenue that the state receives from the federal government under grant and similar agreements where the state is required to expend the revenue in accordance with federal program specifications. It also includes revenues associated with expenditures that are fully reimbursed by the federal government.

| | |
|------|--------------------------------|
| 0301 | African Development Foundation |
|------|--------------------------------|

| | |
|------|------------------------------|
| 0303 | Institute of Museum Services |
|------|------------------------------|

| | |
|------|---------------------------|
| 0304 | Inter-American Foundation |
|------|---------------------------|

| | |
|------|---------------------------------|
| 0305 | National Endowment for the Arts |
|------|---------------------------------|

| | |
|------|---------------------------------------|
| 0306 | National Endowment for the Humanities |
|------|---------------------------------------|

| | |
|------|--|
| 0307 | Office of National Drug Control Policies |
|------|--|

| | |
|------|-------------|
| 0308 | Peace Corps |
|------|-------------|

| | |
|------|----------------------------|
| 0309 | Legal Services Corporation |
|------|----------------------------|

| | |
|------|---------------------------|
| 0310 | Department of Agriculture |
|------|---------------------------|

Federal revenue received from the Department of Agriculture to fund school breakfast and lunch programs, food stamp program, summer food service program, and nutrition program for women, infants, and children.

| | |
|------|------------------------|
| 0311 | Department of Commerce |
|------|------------------------|

Federal revenue received from the Department of Commerce to fund the establishment of university marine research and to assist in salmon restoration.



State Administrative and Accounting Manual

| Code | Title and Description |
|------|--|
| 0312 | Department of Defense Federal revenue received from the Department of Defense to fund National Guard operations and to support basic research for military operations. |
| 0313 | Central Intelligence Agency |
| 0314 | Department of Housing and Urban Development Federal revenue received from the Department of Housing and Urban Development to help expand the supply of affordable housing for persons of low and moderate income. |
| 0315 | Department of the Interior Federal revenue received from the Department of the Interior to develop and implement programs for the benefit of wildlife and their habitat. |
| 0316 | Department of Justice Federal revenue received from the Department of Justice to support criminal justice and victims of crime programs. |
| 0317 | Department of Labor Federal revenue received from the Department of Labor to fund the Unemployment Insurance program and to improve the quality of the workforce by providing workforce investment activities. |
| 0319 | Department of State |
| 0320 | Department of Transportation Federal revenue received from the Department of Transportation to fund highway planning and construction programs. |
| 0321 | Department of the Treasury |
| 0323 | Appalachian Regional Commission |



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

| Code | Title and Description |
|------|---|
| 0357 | Railroad Retirement Board |
| 0358 | Securities and Exchange Commission |
| 0359 | Small Business Administration |
| 0360 | Smithsonian Institution |
| 0361 | International Trade Commission |
| 0362 | Tennessee Valley Authority |
| 0364 | Veterans Administration |
| 0366 | Environmental Protection Agency Federal revenue received from the Environmental Protection Agency to finance the costs of drinking water infrastructure and water quality management activities. |
| 0368 | National Gallery of Art |
| 0370 | Overseas Private Investment Corporation |
| 0377 | Nuclear Regulatory Commission |
| 0378 | Commodity Futures Trading Commission |
| 0381 | Department of Energy |
| 0383 | Federal Emergency Management Agency |
| 0384 | Department of Education Federal revenue received from the Department of Education to fund special education, Title I, Pell grant, and other programs in support of Washington's schools. |
| 0385 | Scholarship and Fellowship Foundations |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|---|
| 0386 | Pension Benefit Guaranty Corporation |
| 0387 | Consumer Product Safety Commission |
| 0388 | Architectural and Transportation Barriers Compliance Board |
| 0389 | National Archives and Records Administration |
| 0390 | Miscellaneous Commissions |
| 0391 | United States Institute of Peace |
| 0392 | National Council on Disability |
| 0393 | Department of Health and Human Services Federal revenue received from the Department of Health and Human Services to fund the medical assistance program (Medicaid, Title XIX), research grants, and other social and health service programs in Washington. |
| 0394 | Corporation for National and Community Service |
| 0396 | Social Security Administration Federal revenue received from the Social Security Administration to fund the social security disability insurance program. |
| 0397 | Homeland Security Federal revenue received from Homeland Security to fund emergency preparedness including emergency equipment, planning and training, and surveying critical infrastructure. |
| 0398 | US Agency for International Development |
| 0399 | Federal Assistance - Miscellaneous |
| 03DS | Federal Revenue Distributions (State Treasurer Only) |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|-----------------------|
|------|-----------------------|

Distributions of reportable federal revenues that must be reported as expenditures on the Schedule of Expenditures of Federal Awards.

| | |
|------|---|
| 03UW | Federal Revenue Distributions - University of Washington Only |
|------|---|

Used by University of Washington to record federal direct revenues to crosswalk UW Workday system to AFRS. (Temporary code until the state implements Workday.)

0400 - State Charges and Miscellaneous Revenue

Revenue that the state receives from individuals, organizations, businesses and other governments for goods and services in conjunction with state- sponsored programs.

| | |
|------|-------------------|
| 0401 | Investment Income |
|------|-------------------|

Earnings on deposits and investments. Investment earnings may also be coded by specific type for example dividend income (Revenue Source Code 0411), and capital gains and losses (Revenue Source Code 0413). Costs of investment activities are recorded in Revenue Source Code 0473.

| | |
|------|----------------------|
| 0402 | Income from Property |
|------|----------------------|

Revenues from rentals/leases of state owned land, facilities, and equipment that do not meet the definition of a right-to-use lease agreement, are below the state's capitalization threshold, or are short-term.

Examples include: sales of parking permits; right of way or easement charges; rental/lease of commercial and non-commercial land and buildings; advertising and communication site leases; and rental of equipment including motor pool rentals.

| | |
|------|------------------------------------|
| 0404 | Cost of Supervision Assessment Fee |
|------|------------------------------------|

Fees assessed on offenders under community supervision by the Department of Corrections. (RCW 72.11.040 and 9.94A.780)

| | |
|------|------------------------------|
| 0405 | Fines, Forfeits and Seizures |
|------|------------------------------|

Amounts collected as penalties for an offense or breach of contract. Also includes the state's share of federal property seizures. Examples include toll violations, library fines, and assessments for late payments.



State Administrative and Accounting Manual

| Code | Title and Description |
|------|--|
| | Does not include penalty assessments for crime victims' compensation which are recorded in Revenue Source Code 0417. |
| 0406 | Litter Control Revenue Fee levied on the value of various products manufactured and sold within the state including but not limited to, groceries, newspapers, and food for human or pet consumption. (chapter 82.19 RCW) |
| 0407 | Patient Care Medical and dental co-pays collected from inmates of state correctional facilities. |
| 0409 | Interest Income Interest earned unrelated to investing activities. Examples include interest on property sales agreements, past due accounts receivable, and loan agreements. |
| 0410 | Unclaimed Monies Amounts received by the Department of Revenue as unclaimed property under the Uniform Unclaimed Property Act. (chapter 63.30 RCW) |
| 0411 | Dividend Income Income to shareholders derived from a division of a company's profits. Dividends may be in the form of cash, stock or property. |
| 0413 | Capital Gains and Losses Gains and losses resulting when the value of an investment asset, for example stocks, bonds, mutual funds, or real estate, is more or less than its carrying cost (book value). Capital gains and losses may be realized or unrealized. |
| 0415 | Sale of Property - Timber Revenues resulting from the following activities on state-owned land: timber contract sales, including settlement of defaulted contracts and other related timber contract fees; contract harvesting and other log sales; and damaged timber sales. |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|--|
| 0416 | <p>Sale of Property - Other</p> <p>Proceeds from the sale or disposal of property, consumable supplies, materials, and products in governmental type accounts. Property includes land, buildings, equipment, salvage, intangible property (such as, right-of-ways and royalties), sand and gravel, and nursery seedlings.</p> <p>Does not include property sales in the normal course of business by a proprietary type account.</p> |
| 0417 | <p>Victims of Crime Compensation</p> <p>Penalties assessed against criminal offenders for assistance to crime victims. (chapter 7.68 RCW)</p> |
| 0418 | <p>Gain or Loss On Sale of Capital Assets</p> <p>The gain or loss on the sale or disposal of a capital asset in a proprietary type account. The gain or loss is calculated by subtracting the remaining book value (original cost less accumulated depreciation) from the proceeds from the sale.</p> |
| 0420 | <p>Charges For Services</p> <p>Amounts collected in the course of regular business for sales of services. Examples include charges for administering local tax collection, fees for processing applications, fees for administrative hearings, and charges for equipment repair.</p> |
| 0421 | <p>Publications and Documents</p> <p>Revenue received from the sale of paper and electronic publications and documents. Examples include state produced publications, manuals, and documents such as, maps, laws, rules, guides, photos.</p> |
| 0423 | <p>Room, Board, and Meals</p> <p>Revenues received by the state for room, board, and meals associated with the operation of a state program. Examples include housing and dining revenues at higher education institutions and amounts paid by or on behalf of inmates of state correctional facilities towards costs of room and board.</p> |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|---|
| | Does not include room and board for residents of state veterans' homes or Department of Social and Health Services' institutions/facilities which are recorded to Revenue Source Code 0523. |
| 0424 | Tuition and Fees Tuition collected for main and extension campuses for residents and non-residents, part time and full time students, and staff and student tuition waivers. Legislatively established tuition covers operating, building, and student and activity fees. Note: Only operating fees as defined in RCW 28B.15.031 are to be deposited in Account 149. |
| 0425 | Filing Fees and Legal Services Fees collected for filing, recording, registering, or archiving instruments or documents that (1) have or serve a legal or official function or (2) do not include a license or permit being issued. Also includes fees collected by county auditors or recording officers for their official services (RCW 36.22.175(1)), and charges for legal services related to filing documents or establishing a fee. |
| 0427 | Property and Resources Management Fees collected for property and resources management to include such things as fire suppression, road maintenance, land assessments, and surveillance and maintenance of low level radioactive materials disposal. |
| 0430 | Dedicated Student Fees Fees collected that are dedicated to the support of specific courses or activities. Examples include lab fees, fees for continuing education programs, health fees, athletic and recreation center fees, technology fees, and renewable energy fees. |
| 0434 | Hazardous Waste Cleanup Recoveries Amounts collected by the Department of Ecology for mandatory and voluntary cleanup of hazardous waste cleanup activities, cleanup of oil and non-oil spills and environmental restoration. |
| 0435 | Income from Leased Property Principal portion of revenues from right-to-use lease agreements of state owned land, facilities, and equipment from non-state entities. |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|--|
| 0436 | <p>Leased Property and PPP Interest Income</p> <p>Interest portion of revenues from right-to-use lease agreements of state owned land, facilities, and equipment from non-state entities; and from public-private and public-public partnership (PPP) agreements that include installment payments.</p> |
| 0437 | <p>Leased Property Variable Income</p> <p>Variable payment portion of revenues from right-to-use lease agreements of state owned land, facilities, and equipment from non-state entities.</p> |
| 0438 | <p>Income from Public-Private and Public-Public Partnerships (PPP)</p> <p>Income from public-private and public-public partnership (PPP) agreements. This includes the principal portion of installment payments, PPP variable payments, and other PPP revenue associated with the acquisition of a capital asset.</p> |
| 0440 | <p>Indirect Cost Reimbursement</p> <p>To record indirect cost reimbursement associated with grants, contracts and other agreements.</p> |
| 0441 | <p>Contributions and Grants</p> <p>Contributions and grants received by the state that are not restricted by contract or grant. Amounts received may be expended for or by the account/program receiving the monies for the purposes for which the monies were given.</p> |
| 0444 | <p>Grant Repayments</p> <p>Amounts collected as repayments of loan principal associated with a loan made under a federal or state loan program or other budgeted loan.</p> |
| 0445 | <p>Unemployment Compensation Reimbursement</p> <p>Reimbursement for unemployment benefits paid in-lieu of taxes of received from state agencies. (RCW 50.44.060)</p> |
| 0447 | <p>Health Benefit Payments</p> <p>Subsidy reimbursement and rebate payments received for health benefits. Not considered federal revenue.</p> |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|--|
| 0448 | <p>Statewide Indirect Cost Recoveries</p> <p>Any indirect costs or cost allocation amounts recovered as a result of the inclusion of the Statewide Cost Allocation Plan (SWCAP) allocation in an agency's indirect rate or cost allocation plan. Amounts recovered by an agency are to be deposited into the General Fund.</p> |
| 0450 | <p>Sales of Goods and Supplies - Proprietary Funds</p> <p>To record the sale of merchandise purchased for resale. This revenue source must be used when expenses are recorded to cost of goods sold (Object F).</p> |
| 0458 | <p>Public Facilities District Annual Payment</p> <p>To record annual payment received as required by RCW 36.100.040.</p> |
| 0460 | <p>Climate Commitment Act Auction Revenue</p> <p>Proceeds from the sale, via auction, of greenhouse gas allowances as authorized in the Climate Commitment Act of 2021. (Chapter 70A.65 RCW)</p> |
| 0470 | <p>Judicial Information System Fees</p> <p>Fees collected for access to the Judicial Information System administered by the court system for non-court in-state and all out-of-state users. (RCW 2.68.020)</p> |
| 0471 | <p>Unemployment Compensation Contributions</p> <p>Unemployment benefit contributions received from employers. (RCW 50.24.010)</p> |
| 0472 | <p>Workers' Compensation Contributions</p> <p>Premiums paid by Washington employers and employees for workers' compensation insurance. (RCW 51.32.073)</p> |
| 0473 | <p>Costs of Investment Activities</p> |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|--|
| | Investment fees and expenses paid to external sources such as banks and other financing institutions for investment activities and securities lending transactions. Fees include external management fees, commissions, consultant fees, legal fees and other investment management related expenses paid to external sources. This source code should have a net debit balance. |
| 0475 | Paid Family and Medical Leave Premiums Premiums paid by Washington employers and employees for paid family and medical leave compensation. (RCW 50A.04.115) |
| 0476 | Long-Term Services and Supports Premium Premiums paid by Washington employees for long-term services and supports benefits. (RCW 50B.04.080) |
| 0477 | Lottery Ticket Proceeds Amounts received from the sales of lottery tickets. (RCW 67.70.230) |
| 0478 | Lottery Ticket Returns Retailer adjustments against lottery ticket sales. Examples include misprinted tickets, torn tickets, promotional tickets and returned tickets. (RCW 67.70.230) |
| 0484 | LCB State Excess Profit Distributions Amounts received by the Liquor Control Board and distributed to various funds as prescribed by law. Does not include amounts classified as Beer or Wine Taxes. (chapters 66.08 and 82.08 RCW) |
| 0485 | Immaterial Prior Period Adjustments Immaterial corrections related to prior period activity. Generally, only credits are allowed; debits require the approval of the agency's OFM Accounting Consultant. Only used with General Ledger code 3215 "Immaterial Adjustments to Prior Periods." Refer to Subsection 90.20.15.e. |
| 0486 | Recoveries of Prior Expenditure Authority Expenditures |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|--|
| | Receipt of cash/vendor credit for the recovery of an expenditure/expense charged to a prior period. Also used to record the liquidation of over-estimated accrued expenditures/expenses from a prior period when it is expected that no further payments will be made. Generally, only credits are allowed; debits require approval of the agency's OFM Accounting Consultant. Refer to Subsection 90.20.45. |
| 0487 | Recoveries of Student Financial Aid Expenditures Recoveries of overpayments to schools or individuals of state need grant funds. |
| 0489 | Amortization The increase or decrease of non-cash changes in the fair value of investments. Only use with GL 3220 "Noncash Revenues." |
| 0490 | Cash Over and Short Amounts of cash over or short for a cash deposit, required to make the deposit equal the source document total. |
| 0492 | Autopsy Cost Reimbursements Amounts distributed to counties to reimburse for autopsy costs. (RCW 68.50.104) |
| 0493 | Aquatic Lands Distributions Amounts distributed to towns from harbor area and tideland leases. Amounts distributed must be used for water-related improvements. (RCW 79.115.150) |
| 0494 | Impaired Driving Safety Distributions Amounts distributed to cities, towns, and counties for projects related to reducing impaired driving. (RCW 46.68.260 and 82.14.320.) |
| 0496 | Insurance Premiums Amounts collected by the Department of Enterprise Services, Office of Risk Management from state agencies for coverage in the state's liability program. Also includes premiums for active employees collected by Health Care Authority for medical, dental, life, and long-term disability insurance. |



State Administrative and Accounting Manual

| Code | Title and Description |
|---|---|
| 0497 | <p>Charges For Transportation Services</p> <p>Revenues collected for transportation services to include such things as ferry services, toll revenue, and transponder sales.</p> |
| 0498 | <p>Tort Claim Reimbursement</p> <p>Reimbursements to the state for tort claim damages - for example, damages to property and lost revenues - caused by third parties.</p> |
| 0499 | <p>Other Revenue</p> <p>Revenue that the state receives from individuals, organizations, businesses and other governments for goods and services in conjunction with state sponsored programs without specific revenue source coding assigned to them. Examples include industrial insurance refunds, miscellaneous student services, and photocopying.</p> |
| 04DS | <p>Unclaimed Property Distributions</p> <p>To record funds distributed by the Department of Revenue to owners, property reported under the Uniform Unclaimed Property Act. (chapter 63.30 RCW)</p> |
| 0500 - Private/Local Charges and Miscellaneous Revenue | |
| <p>Resources provided to the state by nonfederal sources such as private individuals, local governments, commercial enterprises, and foundations that are restricted by contract or agreement. It also includes revenues associated with expenditures that are fully reimbursed by private/local sources.</p> | |
| 0523 | <p>Board, Room, and Meals</p> <p>Revenue received from residents, hospice care organizations and family members of residents of Veterans' Homes for their portion of the room, board and meal expenses. Also includes revenue for room, board, and meals received on behalf of residents at Department of Social and Health Services' institutions/facilities. Does not include room, board, and meals associated with the operation of a state program which are recorded to Revenue Source Code 0423.</p> |
| 0535 | <p>Energy Facility Application and Monitoring Fees</p> |



State Administrative and Accounting Manual

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



State Administrative and Accounting Manual

| Code | Title and Description |
|------|---|
| 0622 | <p>Operating Transfers Out</p> <p>Transfers of revenues from one account to another without equivalent flows of assets in return (this is the negative revenue). Generally, operating transfers in and out (Revenue Source Codes 0621 and 0622) net to zero at the agency level.</p> |
| 0623 | <p>Investment Administration Transfers (SIB Only)</p> <p>Transfers of revenue from various accounts managed by the State Investment Board (SIB) to the State Investment Board Expense Account (Account 031) as needed to cover the operating expenses of SIB. (RCW 43.33A.160) (SIB Only)</p> |
| 0626 | <p>Noncash Revenue Transfers - Compensation</p> <p>Transfers of revenue between operating accounts (other than the General Fund) and non cash Special Account Retirement Contribution Increase Revolving Account (Account 427) or the Salary and Insurance Increase Revolving Account (Account 406).</p> |
| 0627 | <p>Noncash Revenue Transfers - Other</p> <p>Transfers of resources other than cash.</p> |
| 0633 | <p>Timber Tax Transfer</p> <p>Transfers of timber tax collected on behalf of the state from the Timber Tax Distribution Account (Account 02W) to the General Fund. (RCW 84.33.041)</p> |
| 0634 | <p>Manufacturing & Warehousing Job Centers Transfer</p> <p>Transfers from the General Fund to the Manufacturing and Warehousing Job Centers Account (Account 25D) to mitigate local sales tax revenue net losses as a result of the sourcing provisions of the streamlined sales and use tax agreement. (RCW 82.14.545)</p> |
| 0635 | <p>Air Pollution Control (Ride Share) Transfer</p> <p>Transfers between the Air Pollution Control Account (Account 216) and the General Fund.</p> |
| 0636 | <p>State Treasurer's Service Account Transfer</p> |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|--|
| | Transfers from the State Treasurer's Service Account (Account 404) to the General Fund. |
| 0637 | Liquor Excise Tax Account Transfer Transfers of liquor excise taxes from the Liquor Excise Tax Account (Account 107) to the Liquor Revolving Account and the General Fund. (RCW 82.08.170) |
| 0638 | General Fund and Basic Health Plan Trust Account Transfer - Cannabis Revenues Transfers of cannabis revenues from the Dedicated Cannabis Account (Account 315) to the General Fund and the Basic Health Plan Trust Account. (RCW 69.50.540(2)(d) and 69.50.540(5)(g)) |
| 0639 | Electric Vehicle Sales Tax Exemption Transfer Transfers from the Multimodal Transportation Account to the General Fund. (RCW 82.08.809) |
| 0640 | Washington Opportunity Pathways Account Transfer - Lottery Revenues Transfers of lottery revenues from the State Lottery Account (Account 577) and the Shared Game Lottery Account (Account 433) to the Washington Opportunity Pathways Account (Account 17F). (RCW 67.70.240(1)(c) and 67.70.340(1) and (2)) |
| 0641 | Stadium & Exhibition Account Transfer - Lottery Revenues Transfers of lottery revenues from the State Lottery Account (Account 577) to Stadium and Exhibition Center Account (Account 816). (RCW 67.7.240(5)) |
| 0642 | Student Achievement Account Transfer - Lottery Revenues Transfers of lottery revenues from the State Lottery Account (Account 577) and the Shared Game Lottery Account (Account 433) to the Student Achievement Account (Account 299). (RCW 67.70.240(3); 67.70.340(1) and (2)) |
| 0643 | Education Construction Account Transfer - Lottery Revenues Transfers of lottery revenues from the State Lottery Account (Account 577) and the Shared Game Lottery Account (Account 433) to the Education Construction Account (Account 253). (RCW 67.70.240(3); 67.70.340(1) and (2)) |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|---|
| 0644 | General Fund Transfer - Lottery Revenues Transfers of lottery revenues from the Shared Game Lottery Account (Account 433) to the General Fund. (RCW 67.70.340(4)) |
| 0645 | Budget Stabilization Transfer Transfers from the General Fund to the Budget Stabilization Account (Account 14B). (RCW 43.79.495) |
| 0647 | Child and Family Reinvestment Account Transfer Transfers from the General Fund to the Child and Family Reinvestment Account (Account 18T). (RCW 74.13.107) |
| 0648 | Commute Trip Reduction Transfer Transfers from the Multimodal Transportation Account (Account 218) to the General Fund to reimburse the General Fund for tax credits provided to businesses participating in the commute trip reduction program. (RCW 82.70.040) |
| 0649 | Unclaimed Property Transfer Transfers of unclaimed property between the Unclaimed Personal Property Account (Account 196) and the General Fund. (RCW 63.30.470) |
| 0651 | Flood Control Transfer Transfers from the General Fund to the Flood Control Assistance Account (Account 02P). (RCW 86.26.007) |
| 0653 | Columbia River Water Delivery Transfer Transfers from the General Fund to the Columbia River Water Delivery Account (Account 15K). (chapter 90.90 RCW) |
| 0654 | County Criminal Justice Transfer Transfers from the General Fund to the County Criminal Justice Assistance Account (Account 03L). (RCW 82.14.310) |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|---|
| 0655 | Municipal Criminal Justice Transfer Transfers from the General Fund to the Municipal Criminal Justice Assistance Account (Account 03M). (RCW 82.14.320/330) |
| 0657 | Criminal Justice Treatment Transfer Transfers from the General Fund to the Criminal Justice Treatment Account (Account 05C). (RCW 70.96A.350(4)(a)) |
| 0659 | Site Closure Account Transfer Transfers from the Perpetual Surveillance and Maintenance Account (Account 500). (RCW 43.200.080) |
| 0663 | Recreation Access Pass Transfer Transfers of the proceeds from the sale of discover passes and day-use permits from the Recreation Access Pass Account (Account 237) to the State Wildlife Account (Account 104), the Park Land Trust Revolving Account (Account 087), and the Parks Renewal and Stewardship Account (Account 269). (2SSB 5622) |
| 0664 | Clean Alternative Fuel Commercial Vehicle Tax Credit Transfer Transfers from the Multimodal Transportation Account (Account 218) to the General Fund. (RCW 82.04.4496 and 82.16.0496). |
| 0666 | Fair Account Transfer Transfers from the General Fund to the Fair Account (Account 131). (RCW 15.76.115) |
| 0667 | Initiative 773 Transfers Transfers of cigarette and tobacco products taxes from the Health Services Account (Account 760) to the Violence Reduction and Drug Enforcement Account (Account 181), Water Quality Account (Account 139), and Tobacco Prevention and Control Account (Account 828) as required by Initiative 773. (RCW 43.72.900(2)(a), 3(a), & 3(c)) |
| 0668 | Education Savings Account Transfer |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|---|
| | Transfers from the Education Savings Account (Account 291) to the Washington Distinguished Professorship Trust Account (Account 653), the Washington Graduate Fellowship Trust Account (Account 534), College Faculty Awards Trust Account (Account 743), and the Common School Construction Account (Account 113). (RCW 43.79.465) |
| 0669 | Clean Alternative Fuel Vehicle Exemption Transfer Transfers from the Electric Vehicle Account (Account 20J) to the General Fund. (RCW 82.12.9999) |
| 0670 | Electric/Hydrogen Battery and Hydrogen Facilities and Zero Emission Business Exemption Transfer Transfers from the Multimodal Transportation Account (Account 218) to the General Fund. (RCW 82.08.816) |
| 0671 | Electric Vessel Exemption Transfer Transfers from the Multimodal Transportation Account (Account 218) to the General Fund. (RCW 82.08.996) |
| 0677 | Agency Incentive Savings Transfers In (OFM Only) Transfers to the Savings Incentive Account (Account 290) of half of the dollar value of certain General Fund state appropriations that are unspent as of June 30. The transfers are made to the credit of the individual state agencies that achieved the savings. (RCW 43.79.460) (OFM Only) |
| 0678 | Equity Transfers In Transfers of assets into an account normally associated with the creation of the account or the close-out of another account. Generally, equity transfers in and out (Revenue Source Codes 0678 and 0679) must net to zero at the agency level. |
| 0679 | Equity Transfers Out Transfers of assets out of an account normally associated with the closure of the account. Generally, equity transfers in and out (Revenue Source Codes 0678 and 0679) must net to zero at the agency level. |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|---|
| 0680 | <p>Pension Benefit Reserves Transfers In (DRS Only)</p> <p>Transfers between reserve balances within the same pension plan. Employee contributions are accumulated in the member reserves of the plan to which the employee belongs, until retirement or withdrawal. Upon retirement, these accumulated contributions are transferred into the larger benefit reserves pool of the same plan to initiate the monthly pension benefit payment process. (DRS Only)</p> |
| 0681 | <p>Pension Benefit Reserves Transfers Out (DRS Only)</p> <p>Transfers between reserve balances within the same pension plan. Employee contributions are accumulated in the member reserves of the plan to which the employee belongs, until retirement or withdrawal. Upon retirement, these accumulated contributions are transferred into the larger benefit reserves pool of the same plan to initiate the monthly pension benefit payment process. (DRS Only)</p> |
| 0683 | <p>Retirement System Transfer</p> <p>Transfers of amounts not needed for administration from the Volunteer Firefighters' and Reserve Officers' Relief and Pension Administrative Account (Account 204) to the Volunteer Firefighters' and Reserve Officers' Relief and Pension Principal Account (Account 614). (RCW 41.24.030) (BVFFRO Only)</p> |
| 0688 | <p>Internal Lending Program Transfers</p> <p>Transfers of monies to record the Internal Lending Program activity between governmental, enterprise and internal service accounts. (University of Washington and Washington State University Only)</p> |
| 0689 | <p>Operating Transfers - Toll Charges</p> <p>Transfers of toll revenues from a toll collecting account to another account to facilitate the payment of debt service.</p> |
| 0690 | <p>Special Transfers</p> <p>Statewide transfers from dedicated accounts and other accounts for special litigation or budget purposes.</p> |
| 0691 | <p>Public Stadium Authority Tax Transfer</p> |



State Administrative and Accounting Manual

| Code | Title and Description |
|--|---|
| | Transfers of tax on admission to events in the stadium and exhibition center, collected per RCW 36.38.010, to Public Stadium Authority. |
| 0693 | Operating Transfers - Debt Service Transfer of monies between accounts to facilitate the payment of debt service as specified by law. |
| 0694 | Operating Transfers - Debt Service Reimbursements Transfer of monies from accounts designated by the legislature to reimburse the General Fund for the payment of debt service. |
| 0696 | Operating Transfers - Motor Fuel Taxes Transfer of motor vehicle fuel taxes from various transportation accounts (including the Motor Vehicle Account (Account 108), Transportation Partnership Account (Account 09H), Puget Sound Capital Construction Account (Account 099), Transportation 2003 (Nickel) Account (Account 550) to transportation debt service funds (including the Highway Bond Retirement Account (Account 303), Ferry Bond Retirement Account (Account 304) and the Transportation Improvement Bond Retirement Account (Account 305). |
| 0800 - Other Revenues and Financing Sources | |
| | Other revenues and financing sources not recorded elsewhere including those associated with debt financing activities, resources supporting trust activities, and certain noncash activities, such as receipt of donated commodities. |
| 0802 | Employer Pension Contributions Contributions received from employers of members enrolled in state administered pension plans. |
| 0803 | Employee Pension Contributions Contributions received from employees enrolled in state administered pension plans. |
| 0804 | State Pension Contributions |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|--|
| | Contributions received from the General Fund or other funds to support state administered pension plans. |
| 0807 | Certificates of Participation Resources provided through the issuance of certificates of participation by the Office of the State Treasurer that are used to finance real estate acquisition, construction and renovation, and equipment acquisition. |
| 0809 | Lease-to-Own Acquisition Resources provided through a lease-to-own agreement used to finance capital acquisitions. |
| 0810 | Right-to-Use Lease and Subscription Asset Acquisition Resources provided through a lease agreement or subscription-based information technology arrangement used to finance the right-to-use a capital asset. |
| 0820 | Capital Contributions Intra-state contributions of capital assets received by a proprietary fund type account. |
| 0825 | Pool Participant Contributions Contributions received from participant members of the Deferred Compensation Plan and the Local Government Pooled Investments Fund. (DRS and OST use only) |
| 0850 | Payments to Escrow Agents for Refunded COPs Amounts sent to an Escrow Agent to refund (defease) a COP issue. |
| 0851 | Original Issue Discount - Refunding COPs Discount associated with the issuance of refunding COPs. Refunding COPs are sold at a discount when the stated interest rate on the COPs is less than the market rate of interest for similar securities when the COPs are sold. |
| 0852 | Underwriters Discount / Costs of Issuance - Refunding COPs |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|---|
| | COP sale expenses associated with the issuance of refunding COPs, specifically, the underwriters discount and cost of issuance expenses. |
| 0853 | Original Issue Premium - Refunding COPs Premium associated with the issuance of refunding COPs. Refunding COPs are sold at a premium when the stated interest rate on the COPs is more than the market rate of interest for similar securities when the COPs are sold. |
| 0854 | Proceeds of Refunding COPs Amount of the total par or face value of refunding COPs. |
| 0855 | Payments to Escrow Agents for Refunded Bonds Amounts sent to an Escrow Agent to refund (defease) a bond issue. |
| 0856 | Original Issue Discount - Refunding Bonds Discount associated with the issuance of refunding bonds. Refunding bonds are sold at a discount when the stated interest rate on the bonds is less than the market rate of interest for similar securities when the bonds are sold. |
| 0857 | Underwriters Discount / Costs of Issuance - Refunding Bonds Bond sale expenses associated with the issuance of refunding bonds, specifically, the underwriters discount and cost of issuance expenses. |
| 0858 | Original Issue Premium - Refunding Bonds Premium associated with the issuance of refunding bonds. Refunding bonds are sold at a premium when the stated interest rate on the bonds is more than the market rate of interest for similar securities when the bonds are sold. |
| 0859 | Proceeds of Refunding Bonds Amount of the total par or face value of refunding bonds. |
| 0860 | Bonds Issued |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|---|
| | Amount of the total par or face value of all tax-exempt bonds, except refunding bonds. |
| 0862 | Original Issue Discount - Bonds |
| | Discount associated with the issuance of all bonds, except refunding bonds. Bonds are sold at a discount when the stated interest rate is less than the market rate of interest for similar securities when the debt is sold. |
| 0863 | Original Issue Premium - Bonds |
| | Premium associated with the issuance of all bonds except refunding bonds. Bonds are sold at a premium when the stated interest rate is more than the market rate of interest for similar securities when the debt is sold. |
| 0864 | Taxable Bonds Issued |
| | Amount of the total par or face value of taxable bonds issued. |
| 0865 | Note Proceeds |
| | Amount of the total par or face value of notes issued. |
| 0866 | Loan Principal Repayment |
| | Amounts received to repay the principal amount of loans issued by a state agency. |
| 0868 | Original Issue Discount - COPs |
| | Discount associated with the issuance of all COPs, except refunding COPs. COPs are sold at a discount when the stated interest rate is less than the market rate of interest for similar securities when the debt is sold. |
| 0869 | Original Issue Premium - COPs |
| | Premium associated with the issuance of all COPs except refunding COPs. COPs are sold at a premium when the stated interest rate is more than the market rate of interest for similar securities when the debt is sold. |
| 0871 | Special Items |



State Administrative and Accounting Manual

| Code | Title and Description |
|------|---|
| | Significant items, subject to management's control, that are either 1) unusual in nature or 2) infrequent in occurrence. (OFM only) |
| 0872 | Extraordinary Items |
| | Extraordinary items are both 1) unusual in nature and 2) infrequent in occurrence. (OFM only) |
| | 0900 - Non-Revenue Activities* |
| | Amounts related to various suspense codes that must be adjusted to zero at year-end. |
| 0901 | Interagency Reimbursements |
| | Amounts received from another agency to reimburse for expenditures that cannot immediately be allocated to the proper expenditure coding. |
| 0902 | Recoveries of Current Expenditure Authority Expenditures |
| | Amounts received from a non-state entity to reimburse for expenditures that cannot immediately be allocated to the proper expenditure coding. |
| 0920 | Items Placed in Suspense |
| | Amounts received by an agency that are identifiable by account, but cannot be immediately allocated to the proper revenue source coding. |
| 0921 | Rental Excise Tax Suspense |
| | Rental taxes received by an agency pending remittance to the Department of Revenue. |
| 0925 | Undistributed Receipts |
| | Amounts received for which the correct coding is pending determination. |
| 0940 | Deposit Adjustments and Returned Checks |
| | Amounts due to an agency related to deposit adjustments or NSF checks. |



State Administrative and Accounting Manual

Code **Title and Description**

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