75.80 Revenue Source Codes

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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:

Category	Revenue Source Code
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 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~~	

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.

Code	Title and Description
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**
	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

~~June~~October 1, 2026

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

Code	Title
0109	Tax Credits - Brokered Natural Gas
0110	Compensating Tax
0111	Tax Credits - Compensating Tax
0112	Hazardous Substance Tax
0113	Tax Credits - Hazardous Substance
0115	Motor Vehicle Fuel Tax
0116	Use Fuel Tax (Other Than Motor Vehicle Fuel)
0117	Excise Telephone Taxes
0118	Liter Tax - Liquor
0119	Liquor Sales Tax - Surcharge
0120	Liquor Sales Tax
0121	Beer Tax
0122	Wine Tax
0123	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

Code	Title
0143	Intermediate Care Facility Tax
0148	Zero Emission Vehicle Credit Excise Tax
0149	Watercraft Excise Tax
0150	Property Tax
0151	Excise Taxes - Other
0152	Capital Gains Tax
0155	Inheritance/Estate Taxes
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

Code	Title
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
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

Code	Title
0236	Firearms Licenses, Fees, and Permits
0237	Commercial Fishing Licenses
0238	Franchise Licenses
0240	Funeral Licenses
0242	Health Fees and Licenses
0244	Horse Racing Licenses and Fees
0245	Hunting and Fishing Licenses
0246	Insurance Licenses and Fees
0248	Liquid Fuel Licenses
0249	Landscape Architects
0250	Fireworks Licenses
0251	Dental Licenses
0252	Medical Licenses
0253	Motor Vehicle Licenses
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
0265	Refrigerant Emission Fee
0266	Power Licenses
0267	Real Estate Excise Tax Transaction Fees
0268	Public Utilities Regulatory Fees
0270	Real Estate Licenses

Code	Title
0271	Sewage Treatment Plant Operator Licenses
0272	Safety Inspection Licenses and Fees
0274	Credit Union Licenses and Fees
0275	Ocularist Licenses
0276	Forest Practices Permit Fees
0277	Securities Licenses, Permits, and Fees
0278	Occupational Therapist Licenses
0279	Vessel Registration Fees
0281	Sellers of Travel
0283	Veterinarian Licenses
0285	Water Resources Fees
0286	Water Quality Fees
0287	Well Construction and Licensing
0290	Log Patrol Licenses
0291	Marriage Licenses
0292	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

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

Code	Title
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
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

Code	Title
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
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

Code	Title
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)
0439	State Grants
0440	Indirect Cost Reimbursement
0441	State Contributions
0444	Grant Repayments
0445	Unemployment Compensation Reimbursement
0447	Health Benefit Payments
0448	Statewide Indirect Cost Recoveries
0450	Sales of Goods and Supplies - Proprietary Funds
0458	Public Facilities District Annual Payment
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

Code	Title
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	Legal Settlement Revenue
0499	Other Revenue
04DS	Unclaimed Property Distributions
04NI	Other Nonoperating Income
04RD	Other Revenue Distributions
	0500 - Private/Local Charges and Miscellaneous Revenue
0523	Board, Room, and Meals
0535	Energy Facility Application and Monitoring Fees
0539	Private/Local Grants
0541	Private/Local Contributions
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

Code	Title
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
0647	Child and Family Reinvestment Account Transfer
0648	Commute Trip Reduction Transfer
0649	Unclaimed Property Transfer
0651	Flood Control Transfer
0653	Columbia River Water Delivery Transfer
0654	County Criminal Justice Transfer
0655	Municipal Criminal Justice Transfer
0657	Criminal Justice Treatment Transfer
0659	Site Closure Account Transfer
0663	Recreation Access Pass Transfer
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

Code	Title
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
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	Lease and SBITA Acquisition ~~Right-to-Use Lease and Subscription Asset Acquisition~~
0811	Gain or Loss on Lessor Termination
0820	Capital Contributions
0825	Pool Participant Contributions
0850	Payments to Escrow Agents for Refunded COPs

Code	Title
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
0868	Original Issue Discount - COPs
0869	Original Issue Premium - COPs
	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

~~June~~October 1, 2026

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
	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)

Code	Title and Description
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 statue 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)
0113	Tax Credits - Hazardous Substance
	Credits allowed in statute to offset the hazardous substance tax liability. (chapters 82.21 and 82.23B RCW)
0115	Motor Vehicle Fuel Tax
	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)
0116	Use Fuel Tax (Other Than Motor Vehicle Fuel)
	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)
0117	Excise Telephone Taxes
	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)

Code	Title and Description
0118	Liter Tax - Liquor

Tax levied on the selling price of spirits in their original packaging on a per liter basis. Spirits includes any beverage containing alcohol with more than 24% alcohol by volume. (RCW 82.08.150)

0119 Liquor Sales Tax - Surcharge

Surcharge levied in addition to the liquor sales tax on the selling price of spirits in their original packaging. (RCW 82.08.150(4))

0120 Liquor Sales Tax

Tax levied on the selling price of spirits in their original package. (RCW 82.08.150)

0121 Beer Tax

Tax levied on brewers and distributors of beer for the privilege of manufacturing or selling beer in Washington. (RCW 66.24.290)

0122 Wine Tax

Tax levied on wine sold to wholesalers, the Liquor Control Board, directly to consumers on winery premises, and direct shipments to consumers and retailers. (RCW 66.24.210)

0123 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)

Code	Title and Description
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)
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 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)

Code	Title and Description
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)

0141 Petroleum Products Tax

Tax levied on the wholesale value of products derived from refining crude oil. (chapter 82.23A RCW)

0143 Intermediate Care Facility Tax

Tax levied on the gross receipts of intermediate care facilities for services provided to persons with intellectual disabilities. (chapter 82.65A RCW)

0148 Zero Emission Vehicle Credit Excise Tax

Tax levied on the banking and sale of surplus Zero Emission Vehicle (ZEV) credits (chapter 82.17 RCW)

0149 Watercraft Excise Tax

Tax levied on the fair value of noncommercial boats used on Washington waters. (chapter 82.49 RCW)

Code	Title and Description
0150	Property Tax
	Tax levied on the assessed value of all real and personal property located in Washington that is not specifically exempted. (Title 84 RCW)
0151	Excise Taxes - Other
	All other excise taxes, which do not have a unique revenue source.
0152	Capital Gains Tax
	Tax levied on the sale or exchange of long-term capital assets by individuals. (RCW 82.87.040)
0155	Inheritance/Estate Taxes
	Taxes levied on the value of property located in Washington transferred upon the death of the owner. (chapter 83.100 RCW)
0157	Real Estate Excise Tax
	Tax levied on the sale of real estate or transfer of controlling interest. (chapters 82.45 and 82.46 RCW)
0159	Leasehold Excise Tax
	Tax levied on the private use of publicly owned real and personal property. (chapter 82.29A RCW)
0160	Commercial Fishing - Privilege Tax
	Tax levied on the value of the first commercial possession of enhanced food fish, shellfish, and anadromous game fish. (chapter 82.27 RCW)
0161	Exhibition Center Admission Tax
	Tax levied on entry into the Exhibition Center. (RCW 36.38.010(5))

Code	Title and Description
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)
0191	PUD Privilege Tax Distributions
	Distributions of PUD privilege tax to local governments. (chapter 54.28 RCW)
0192	Prosecuting Attorney Distributions
	Distributions of revenue to counties to pay for one-half of the salaries of prosecuting attorneys. (RCW 36.17.020)

Code	Title and Description
0195	Motor Vehicle Fuel Tax Distributions
	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)
0196	Liquor Tax Distributions
	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).
0197	Timber Tax Distributions
	Distributions of county tax on timber harvested on private lands to county of origin. (chapter 84.33 RCW)
0198	Other Tax Distributions
	Distributions of other taxes and liquor profits to local governments.
0199	Tax Revenue Suspense (Department of Revenue Use Only)
	Tax suspense coding used only by Department of Revenue for combined excise tax returns.
01MJ	Cannabis Excise Tax Distribution
	Distributions of cannabis excise tax to local governments.

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)

Code	Title and Description
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
	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)

Code	Title and Description
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
	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.

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

Code	Title and Description
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
	Fee collected to license firearms dealers and those persons applying for concealed weapons permits. (chapter 9.41 RCW)

Code	Title and Description
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 fess 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)
0248	Liquid Fuel Licenses
	Special fuel trip permit filing fees. (RCW 82.38.100)

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

Code	Title and Description
0258	Registered and Licensed Practical Nurse Licenses
	Certification and license application and renewal fees collected for various registered nurse and licensed practical nurse health care professionals. (RCW 18.79.030)
0260	Optician Licenses
	Certification and license application and renewal fees collected for optician health care professionals. (chapters 18.53 and 81.54 RCW)
0261	Optometrist Licenses
	Certification and license application and renewal fees collected for optometrist health care professionals. (chapters 18.53 and 81.54 RCW)
0262	Pharmacy Licenses
	Certification and license application and renewal fees collected for pharmacy health care professionals. (chapter 18.64 RCW)
0263	Puget Sound Pilot Licenses
	Fees collected from Puget Sound and Grays Harbor licensed pilots for initial license and annual license renewals, and stipends collected for the pilot trainee program. (RCW 88.16.090)
0264	Nursing Home Administrative Licenses
	Certification and license application and renewal fees collected for nursing home administrator health care professionals. (chapter 18.52 RCW)
0265	Refrigerant Emission Fee
	Fees collected for refrigeration or air conditioning systems to fund the administration and enforcement of the refrigerant management permit program. (RCW 70A.60.030)
0266	Power Licenses
	Annual fees collected from operators of hydropower facilities. (chapter 90.16 RCW)

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)

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
	Fees collected for well construction and for well operator licenses. (chapter 18.104 RCW)

Code	Title and Description
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)

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 U.S. Department of Commerce to fund programs that support economic development, technological innovation, trade competitiveness, research, broadband access, and community resilience.

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
0327	Office of Personnel Management

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

Code	Title and Description
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
0386	Pension Benefit Guaranty Corporation
0387	Consumer Product Safety Commission

Code	Title and Description
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)
	Distributions of reportable federal revenues that must be reported as expenditures on the Schedule of Expenditures of Federal Awards.

Code	Title and Description
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.

Does not include penalty assessments for crime victims' compensation which are recorded in Revenue Source Code 0417.

Code	Title and Description
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

Revenue from patient care charges such as general inpatient care, nursing, laboratory, outpatient hospital and professional services, and other patient charges. Also includes 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.

Code	Title and Description
0416	Sale of Property - Other

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.

Does not include property sales in the normal course of business by a proprietary type account.

0417 Victims of Crime Compensation

Penalties assessed against criminal offenders for assistance to crime victims. (chapter 7.68 RCW)

0418 Gain or Loss On Sale of Capital Assets

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.

0420 Charges For Services

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.

0421 Publications and Documents

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.

0423 Room, Board, and Meals

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.

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.

Code	Title and Description
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.

Code	Title and Description
0436	Leased Property and PPP Interest Income

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.

0437 Leased Property Variable Income

Variable payment portion of revenues from right-to-use lease agreements of state owned land, facilities, and equipment from non-state entities.

0438 Income from Public-Private and Public-Public Partnerships (PPP)

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.

0439 State Grants

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.

0440 Indirect Cost Reimbursement

To record indirect cost reimbursement associated with grants, contracts and other agreements.

0441 State Contributions

Contributions received by the state that are not restricted by contract or agreement. Amounts received may be expended for or by the account/program receiving the monies for the purposes for which the monies were given.

0444 Grant Repayments

Amounts collected as repayments of loan principal associated with a loan made under a federal or state loan program or other budgeted loan. This includes amounts collected from state grant programs, which only have to be repaid under certain conditions.

Code	Title and Description
0445	Unemployment Compensation Reimbursement

Reimbursement for unemployment benefits paid in-lieu of taxes of received from state agencies. (RCW 50.44.060)

0447 Health Benefit Payments

Subsidy reimbursement and rebate payments received for health benefits. Not considered federal revenue.

0448 Statewide Indirect Cost Recoveries

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.

0450 Sales of Goods and Supplies - Proprietary Funds

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).

0458 Public Facilities District Annual Payment

To record annual payment received as required by RCW 36.100.040.

0460 Climate Commitment Act Auction Revenue

Proceeds from the sale, via auction, of greenhouse gas allowances as authorized in the Climate Commitment Act of 2021. (Chapter 70A.65 RCW)

0470 Judicial Information System Fees

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)

0471 Unemployment Compensation Contributions

Unemployment benefit contributions received from employers. (RCW 50.24.010)

Code	Title and Description
0472	Workers' Compensation Contributions

Premiums paid by Washington employers and employees for workers' compensation insurance. (RCW 51.32.073)

0473 Costs of Investment Activities

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)

Code	Title and Description
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 Statewide Accountant. 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
	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 Statewide Accountant. 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.)

Code	Title and Description
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.
0497	Charges For Transportation Services
	Revenues collected for transportation services to include such things as ferry services, toll revenue, and transponder sales.
0498	Legal Settlement Revenue
	Amounts collected as the result of settlement agreements, including reimbursements to the state for tort claim damages - for example, damages to property and lost revenues - caused by third parties.
0499	Other Revenue
	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.
04DS	Unclaimed Property Distributions
	To record funds distributed by the Department of Revenue to owners, property reported under the Uniform Unclaimed Property Act. (chapter 63.30 RCW)
04NI	Other Nonoperating Income
	To record miscellaneous revenue not covered by a more specific revenue source that is classified as nonoperating revenue by business type funds.
04RD	Other Revenue Distributions
	To record Office of State Treasurer distributions of state charges and miscellaneous revenue sources that do not have a specific distribution code. (Includes RCW 90.90.070)

Code	Title and Description
	0500 - Private/Local Charges and Miscellaneous 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 also includes revenues associated with expenditures that are fully reimbursed by private/local sources.
0523	Board, Room, and Meals
	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.
0539	Private/Local Grants
	Grants from nonfederal sources external to the state. Similar to federal grants, the expenditure of these private/local contribution revenues are restricted by contract or grant agreement.
0535	Energy Facility Application and Monitoring Fees
	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	Private/Local Contributions
	Contributions from nonfederal sources external to the state. Similar to federal grants, the expenditure of these private/local contribution 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.

Code	Title and Description

0600 - Transfers

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

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.

0622 Operating Transfers Out

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.

0623 Investment Administration Transfers (SIB Only)

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)

0626 Noncash Revenue Transfers - Compensation

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).

Code	Title and Description
0627	Noncash Revenue Transfers - Other
	Transfers of resources other than cash.
0633	Timber Tax Transfer
	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)
0634	Manufacturing & Warehousing Job Centers Transfer
	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)
0635	Air Pollution Control (Ride Share) Transfer
	Transfers between the Air Pollution Control Account (Account 216) and the General Fund.
0636	State Treasurer's Service Account Transfer
	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)

Code	Title and Description
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))
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)

Code	Title and Description
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)
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)

Code	Title and Description
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 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)

Code	Title and Description
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.

0680 Pension Benefit Reserves Transfers In (DRS Only)

Transfers between reserve balances within the same pension plan. Employee contributions are accumulated in the member reserves of the plan to which the employee belongs, until retirement or withdrawal. Upon retirement, these accumulated contributions are transferred into the larger benefit reserves pool of the same plan to initiate the monthly pension benefit payment process. (DRS Only)

0681 Pension Benefit Reserves Transfers Out (DRS Only)

Transfers between reserve balances within the same pension plan. Employee contributions are accumulated in the member reserves of the plan to which the employee belongs, until retirement or withdrawal. Upon retirement, these accumulated contributions are transferred into the larger benefit reserves pool of the same plan to initiate the monthly pension benefit payment process. (DRS Only)

0683 Retirement System Transfer

Transfers of amounts not needed for administration from the Volunteer Firefighters' and Reserve Officers' Relief and Pension Administrative Account (Account 204) to the Volunteer Firefighters' and Reserve Officers' Relief and Pension Principal Account (Account 614). (RCW 41.24.030) (BVFFRO Only)

Code	Title and Description
0688	Internal Lending Program Transfers

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)

0689 Operating Transfers - Toll Charges

Transfers of toll revenues from a toll collecting account to another account to facilitate the payment of debt service.

0690 Special Transfers

Statewide transfers from dedicated accounts and other accounts for special litigation or budget purposes.

0691 Public Stadium Authority Tax Transfer

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).

Code	Title and Description
	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
	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~~SBITA Acquisition
	Resources provided through a lease agreement or subscription-based information technology arrangement used to finance the right-to-use a capital asset.
0811	Gain or Loss on Lessor Termination
	The gain or loss recognized on a lessor lease agreement when it is terminated early.

Code	Title and Description
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
	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.

Code	Title and Description
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
	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.

Code	Title and Description
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.
	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.

Code	Title and Description
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.
	*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.