



## Chapter 50 - Federal Compliance

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### **50.10 Annual U.S. Information Returns**

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50.10.10	What are annual U.S. information returns?	July 1, 2012
50.10.20	The purpose of these guidelines	July 1, 2012
50.10.30	Key timeframes and publications	July 1, 2012
50.10.40	Taxpayer Information Numbers (TINs) are required	July 1, 2012
50.10.50	Common U.S. information returns	July 1, 2012
50.10.60	Federal training opportunities	July 1, 2012
50.10.65	1099 download application	July 1, 2012

### **50.20 Cost Allocation and Indirect Cost Recoveries**

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50.20.10	The purpose of these policies	July 1, 2003
50.20.20	Authority for these policies	July 1, 2003
50.20.30	Applicability	July 1, 2003
50.20.40	Agencies must comply with the cost allocation and allowable cost principles in OMB circulars	July 1, 2003
50.20.50	Which OMB circular applies?	July 1, 2009
50.20.60	The Statewide Central Services Cost Allocation Plan (SWCAP) is used to identify and assign central service costs	July 1, 2003
50.20.65	Responsibilities of central, billed internal service activities	July 1, 2009
50.20.70	Responsibilities of central, self-insurance fund activities	July 1, 2009
50.20.75	Responsibilities of central, fringe benefits activities	July 1, 2009
50.20.80	Responsibilities of agencies and institutions administering or expending federal awards	July 1, 2003
50.20.85	Indirect costs in interagency situations	July 1, 2003
50.20.90	Central Services Cost Allocation Illustrations	July 1, 2009

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**Federal Compliance**

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**50.30 Compliance with Federal Single Audit Act**

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50.30.10	The purpose of these policies	July 1, 2003
50.30.15	Authority for these policies	July 1, 2003
50.30.20	Applicability	July 1, 2003
50.30.25	About the revised Single Audit Act requirements	July 1, 2003
50.30.30	Definitions relating to the Single Audit process	July 1, 2003
50.30.35	Responsibilities of the Office of Financial Management	July 1, 2009
50.30.40	Responsibilities of the State Auditor's Office	July 1, 2003
50.30.45	Responsibilities of state agencies/institutions administering or expending federal awards	July 1, 2009
50.30.50	Pass-through entity responsibilities	July 1, 2009
50.30.55	Pass-through entities must monitor subrecipients	July 1, 2003
50.30.60	Pass-through entities must determine subrecipient (subgrantee) vs. Vendor (contractor) determinations	July 1, 2009
50.30.65	Basis of accounting to use with federal grant and entitlement transactions	July 1, 2003
50.30.70	How to recognize revenue	June 1, 2013
50.30.75	Use the CFDA number to record federal activity	July 1, 2003
50.30.80	Accounting for federal assistance activity between state agencies	July 1, 2003
50.30.85	Accounting for expenditures of nonfinancial federal awards	June 1, 2013
50.30.90	Accounting for federal assistance received from another nonfederal entity, other than another Washington State agency/institution (pass-through)	July 1, 2003

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**50.40 Cash Management Improvement Act**

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50.40.10	Purpose of the Cash Management Improvement Act	July 1, 2005
50.40.20	The Treasury-State Agreement defines the drawdown methods to be used by agencies	Nov. 15, 2000
50.40.30	Federal assistance programs and state agencies subject to the CMIA	July 1, 2013

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**Federal Compliance**

50.40.40	Responsibilities of the Office of Financial Management	July 1, 2005
50.40.50	Responsibilities of agencies that administer CMIA programs	July 1, 2002
50.40.60	How to calculate interest owed or due	July 1, 2005
50.40.70	Interest calculation costs of implementing the TSA are reimbursable	July 1, 2003
50.40.80	Responsibilities of agencies receiving federal funds, but not designated as CMIA programs	Nov. 15, 2000

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**50.50 Compliance with the Americans with Disabilities Act**

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50.50.10	Background	Oct. 1, 2005
50.50.20	Purpose	July 1, 2005
50.50.30	Applicability	July 1, 2005
50.50.35	Special definitions	Oct. 1, 2005
50.50.40	Choose barrier-free facilities for hearings, conventions, conferences, meetings and formal training sessions	Aug. 1, 2013
50.50.50	Use Accessible Facilities Checklist to help evaluate non-state sites for ADA compliance	Oct. 1, 2005
50.50.60	Criteria to meet the minimum access requirements	Oct. 1, 2005
50.50.70	Agency responsibilities in contracting for a barrier-free, non-state facility	Oct. 1, 2005
50.50.80	When a non-state facility turns out not to meet ADA access criteria	Oct. 1, 2005
50.50.90	How to get more information on ADA compliance	Aug. 1, 2013
50.50.95	How to file an ADA related complaint	Aug. 1, 2013

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**50.50.35**

October 1, 2005

**Special definitions**

**State Facility** – Any facility owned, leased or occupied by the state.

**Non-State Facility** – A facility that is not owned, leased or occupied by the state.

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**50.50.40**

August 1, 2013

**Choose barrier-free facilities for hearings, conventions, conferences, meetings and formal training sessions**

State agencies are **required** to give first priority to state-owned or state-leased barrier-free facilities in place of renting or leasing other facilities. When a hearing, convention, conference, meeting, or formal training session is held or sponsored by a state agency(ies) at a non-state facility, whether free or at a cost to the state:

1. The employee responsible for choosing the facility is to submit a written request in advance of the event to the state agency head or authorized designee.
2. The request is to contain written justification for selecting a non-state facility.
3. Approval of the site by the state agency head or authorized designee is to be in writing.

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**50.50.50**

October 1, 2005

**Use the Accessible Meeting Facility Checklist to help evaluate non-state sites for ADA compliance**

50.50.50.a

An [Accessible Meeting Facility Checklist](#) developed by the Governor's Committee on Disability Issues and Employment (GCDE) is to be used to help evaluate a non-state facility for ADA compliance prior to executing a contract with a facility vendor.

- 50.50.50.b Use of the checklist will provide **reasonable, although not absolute, assurance** that the facility will meet ADA accessibility standards. **Additional accommodations** not included in the checklist may be needed in some instances to ensure barrier-free access to the services, programs, or activities being provided.

**50.50.60**

October 1, 2005

**Criteria to meet the minimum access requirements**

The following criteria from the Accessible Meeting Facility Checklist are the **minimum access requirements** for conducting hearings, conventions, conferences, meetings, or formal training sessions:

## 50.50.60.a

**Site and Building Exterior**

- If off-street parking is provided, the parking and passenger loading zone is to be on a level, stable, firm, slip resistant surface.
- A ramp, curb-cut, or level walkway leads from the parking area to a primary entrance to the building.
- Exterior walkways are free of vertical obstructions up to 80" in height.
- All exterior ramps have a firm, non-slip surface.
- Primary entrances to the building have a clear opening of at least 32 inches and either an automatic door or a door with opening pressure less than 8.5 lbs.

## 50.50.60.b

**Building Interiors**

- Interior corridors from the primary entrances to the meeting room and restrooms have a clear width of 36" minimum.
- All interior doors including elevator doors, restroom doors, and accessible toilet stalls between the primary entrance and meeting room have a minimum clear opening of 32".

## 50.50.60.c

**Meeting Rooms**

- If the facility has fixed seating, provide a minimum of 36" clear aisles throughout the meeting room area.

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**50.50.90**

August 1, 2013

**How to get more information on ADA compliance**

Any individual or organization wanting information, regarding how to bring individual situations, issues, etc. into compliance with Title II of ADA and/or Executive Order 93-03, is encouraged to contact the Governor's Committee on Disability Issues and Employment at:

Governor's Committee on Disability Issues and Employment  
PO Box 9046, MS: 6000  
Olympia, WA 98507-9046

Phones:

Olympia: (360) 725-5909 (voice)

Spokane: (509) 482-3854 (voice)

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**50.50.95**

August 1, 2013

**How to file an ADA related complaint**

Any individual believing to be a victim of discrimination prohibited by Title II ADA regulations may file a complaint. Complaints filed on behalf of classes of individuals are also permitted. Complaints should be in writing, signed by the complainant or an authorized representative, contain the complainant's name and address, and describe the public entity's alleged discriminatory action. Complaints may be made to:

***Law Against Discrimination (RCW 49.60)***

Washington State Human Rights Commission  
711 S Capitol Way, Suite 402  
PO Box 42490, MS: 42490  
Olympia, WA 98504-2490

<http://hum.wa.gov/>

Phones:

Olympia: (360) 753-6770 (voice) or (800) 300-7525 (TTY)

Seattle: (360) 753-6770 (voice) or (800) 300-7525 (TTY)

Spokane: (509) 568-3196 (voice)

Yakima: (509) 494-0347 (voice)

Statewide: (800) 233-3247 (voice)

***Complaints about State Programs & Services***

US Department of Justice  
Civil Rights Division  
950 Pennsylvania Ave. NW  
Disability Rights Section – NYAV  
Washington, DC 20530

<http://www.usdoj.gov/>

Phones:

(202) 514-4609 (voice), or (202) 514-0716 (TTY)

***Title 1, Employment Related Complaints - State Government***

U.S. Equal Employment Opportunity Commission  
Field Management Programs  
1801 L Street, N.W., Room 8023  
Washington, D.C. 20507

<http://www.eeoc.gov/facts/howtofil.html>

Phones:

(800) 669-4000 (voice), or (800) 669-6820 (TTY)



## Chapter 75 - Uniform Chart of Accounts

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### **75.10 Coding Structures**

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75.10.10	About the uniform chart of accounts	July 1, 2010
75.10.20	Descriptions of the code types	July 1, 2010

### **75.20 Agency Codes and Authorized Abbreviations**

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75.20.10	Sequential by code number	Dec. 6, 2012
75.20.20	Alphabetical by title	Dec. 6, 2012
75.20.30	Sequential by code number within functional group	Dec. 6, 2012

### **75.30 Fund / Account Codes**

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75.30.10	GAAP fund types	June 1, 2011
75.30.20	Cash and budget type codes	July 1, 2013
75.30.30	Fund types and subsidiary accounts - government-wide statement codes	July 1, 2002
75.30.40	Roll-up funds and subsidiary accounts - fund statement codes	July 1, 2013
75.30.50	Account codes: sequential by code number	August 1, 2013
75.30.60	Account codes: alphabetical by title	August 1, 2013

### **75.40 General Ledger Account Codes**

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75.40.10	Sequential by code number	July 1, 2013
75.40.20	Sequential by code number with description	July 1, 2013

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Uniform Chart of Accounts

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**75.50 Expenditure Authority Codes**

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75.50.10	Expenditure authority type and expenditure character codes with descriptions	June 1, 2009
75.50.20	Operating expenditure authority codes	April 1, 2009
75.50.30	Capital expenditure authority codes	April 1, 2009
75.50.40	Schedule of expenditure authority types and codes not included on the Expenditure Authority Schedule	June 1, 2009

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**75.60 Statewide Program Codes**

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75.60.10	Sequential by code number with descriptions	June 1, 2004
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**75.65 Statewide Project Type Codes**

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75.65.10	Information technology data needs	July 1, 2010
75.65.20	Special provisions for information technology project type coding	July 1, 2010
75.65.30	Sequential by code number with descriptions	July 1, 2010

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**75.70 Object/Subobject/Sub-subobject Codes**

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75.70.10	Sequential by code number	July 1, 2013
75.70.20	Sequential by code number with description	July 1, 2013

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**75.80 Revenue Source Codes**

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75.80.10	Categories of revenue	June 1, 2004
75.80.20	Major revenue source code descriptions	July 1, 2003
75.80.30	Sequential by code number	August 1, 2013
75.80.40	Sequential by code number with description	August 1, 2013

## Uniform Chart of Accounts

<b>Fund Type Title / Roll-Up Fund Title</b>	<b>Roll-Up Fund</b>	<b>Fund Statement Code</b>	<b>Materiality Level * 06-30-12</b>
Judges Supplemental Retirement Defined Contribution Fund	HP	4A	613,000
Judges Retirement Fund	HQ	4A	94,000
School Employees' Retirement System Plan 2 and 3 Defined Benefit Plan	HR	4A	1,000,000
School Employees' Retirement System Plan 3 Defined Contribution Plan	HS	4A	1,000,000
Deferred Compensation Trust Fund	HT	4A	1,000,000
Higher Education Retirement Plan Supplemental Benefit Fund	HV	4A	147,000
<b>Agency Funds</b>			
Clearing Fund	KA	4D	N/A
Suspense Fund	KB	4D	N/A
Local Government Distributions Fund	KC	4D	N/A
Pooled Investments Fund	KD	4D	N/A
Retiree Health Insurance Fund	KE	4D	N/A
<b>4. <u>GENERAL CAPITAL ASSETS &amp; LONG-TERM OBLIGATION SUBSIDIARY ACCOUNTS</u></b>			
General Capital Assets Subsidiary	LA	8A	1,000,000
General Long-Term Obligations Subsidiary	LB	8B	1,000,000
<b>5. <u>DISCRETE COMPONENT UNITS</u></b>			
Proprietary Fund Type Financing Authorities	MZ	9Z	N/A

\* Materiality level presented is for consideration in relation to prior period adjustments, refer to Subsection 90.20.15; materiality level for current period activity would be in relation to current period balances/activity.

## Uniform Chart of Accounts

**75.30.50**

August 1, 2013

**Account codes: sequential by code number**

<b>Account Code</b>	<b>Roll-Up Fund Code</b>	<b>Fund Type Code</b>	<b>Admin. Agency Code</b>	<b>Budget Type Code</b>	<b>Cash Type</b>	<b>Closing GL Code</b>	<b>Account Title</b>
001	AA	AA	7000	A	1	9390	General Fund
002	BE	BA	3030	A	1	9323	Hospital Data Collection Account
003	BD	BA	2400	A	1	9321	Architects' License Account
006	GA	GA	0850	A	1	9400	Public Records Efficiency, Preservation and Access Account
007	BF	BA	4650	A	1	9324	Winter Recreation Program Account
014	BF	BA	4900	A	1	9324	Forest Development Account
018	AC	AA	4650	A	1	9324	Millersylvania Park Current Account
01B	BF	BA	4900	A	1	9324	ORV and Nonhighway Vehicle Account
01E	AC	AA	4900	A	1	9242	Geothermal Account
01F	BE	BA	2350	B	2	9323	Crime Victims' Compensation Account
01L	DB	DA	7000	A	1	9310	Higher Education Construction Account
01M	BF	BA	4650	A	1	9324	Snowmobile Account
01N	AC	AA	3100	A	1	9372	Institutional Impact Account
01P	KB	HD	7000	N	1	N/A	Suspense Account
01R	KB	HD	0900	N	1	N/A	Undistributed Receipts Account
01T	KC	HD	1400	N	1	N/A	Local Leasehold Excise Tax Account
023	AC	AA	4610	A	1	9324	Special Grass Seed Burning Research Account
024	BD	BA	2400	A	1	9321	Professional Engineers' Account
025	BB	BA	2050	B	2	9320	Pilotage Account
026	BD	BA	2400	A	1	9321	Real Estate Commission Account
027	BF	BA	4610	A	1	9324	Reclamation Account
02A	BF	BA	4900	A	1	9324	Surveys and Maps Account
02G	BE	BA	3030	A	1	9323	Health Professions Account
02H	BE	BA	3150	B	1	9323	Business Enterprises Revolving Account
02J	BD	BA	1650	A	1	9321	Certified Public Accountants' Account
02K	BE	BA	2250	A	1	9323	Death Investigations Account
02M	BB	BA	4050	A	1	9320	Essential Rail Assistance Account
02N	BF	BA	4650	A	1	9324	Parkland Acquisition Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
02P	AC	AA	4610	A	1	9324	Flood Control Assistance Account
02R	BF	BA	4900	A	1	9324	Aquatic Lands Enhancement Account
02W	BD	BA	1400	A	1	9321	Timber Tax Distribution Account
030	BF	BA	4900	B	1	9324	Landowner Contingency Forest Fire Suppression Account
031	AC	AA	1260	A	1	9321	State Investment Board Expense Account
032	AC	AA	4610	A	1	9324	State Emergency Water Projects Revolving Account
034	KC	HD	1400	N	1	N/A	Local Sales and Use Tax Account
035	KA	HD	7000	N	1	N/A	State Payroll Revolving Account
036	DA	DA	1790	A	1	9330	Capitol Building Construction Account
039	BB	BA	4050	A	1	9320	Aeronautics Account
03A	AZ	AA	0100	A	1	9238	Excess Earnings Account
03B	BE	BA	2350	A	1	9323	Asbestos Account
03C	BE	BA	3030	A	1	9323	Emergency Medical Services and Trauma Care Systems Trust Account
03F	BE	BA	2450	A	1	9323	Enhanced 911 Account
03K	BD	BA	2350	B	2	9321	Industrial Insurance Premium Refund Account
03L	AC	AA	0900	A	1	9325	County Criminal Justice Assistance Account
03M	AC	AA	0900	A	1	9325	Municipal Criminal Justice Assistance Account
03N	BD	BA	1400	A	1	9321	Business License Account
03P	BD	BA	2250	A	1	9321	Fire Service Trust Account
03R	BE	BA	3030	A	1	9323	Safe Drinking Water Account
041	BF	BA	4900	A	1	9324	Resource Management Cost Account
042	BD	BA	3100	A	1	9323	Charitable, Educational, Penal and Reformatory Institutions Account
044	BD	BA	4610	A	1	9324	Waste Reduction, Recycling, and Litter Control Account
045	BD	BA	1790	M	1	9321	State Vehicle Parking Account
048	BB	BA	2400	A	1	9320	Marine Fuel Tax Refund Account
04B	EA	EA	4900	A	1	9232	Natural Resources Real Property Replacement Account
04E	BD	BA	2400	A	1	9321	Uniform Commercial Code Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
04F	BD	BA	2400	A	2	9321	Real Estate Education Program Account
04H	BF	BA	4900	A	1	9324	Surface Mining Reclamation Account
04L	AC	AA	3030	A	1	9323	Public Health Services Account
04M	BF	BA	4770	A	1	9324	Recreational Fisheries Enhancement Account
04R	BE	BA	3030	A	1	9240	Drinking Water Assistance Account
04V	BD	BA	7000	A	1	9321	Vehicle License Fraud Account
04W	BE	BA	3030	A	1	9323	Waterworks Operator Certification Account
051	AC	AA	4610	A	1	9242	State and Local Improvements Revolving Account -Waste Disposal Facilities
055	AC	AA	4610	A	1	9242	State and Local Improvements Revolving Account -Waste Disposal Facilities, 1980
056	DB	DA	7000	A	1	9310	State Higher Education Construction Account
057	DA	DA	7000	A	1	9248	State Building Construction Account
058	BH	BA	1030	A	1	9325	Public Works Assistance Account
05C	AC	AA	3000	A	1	9323	Criminal Justice Treatment Account
05H	BD	BA	2450	A	1	9321	Disaster Response Account
05M	AC	AA	1030	A	1	9321	Tourism Development and Promotion Account
05R	BE	BA	3030	A	1	9240	Drinking Water Assistance Administrative Account
05W	BD	BA	4610	A	1	9324	State Drought Preparedness Account
060	DB	DA	6990	A	1	9310	Community and Technical College Capital Projects Account
061	DB	DA	3700	A	1	9310	Eastern Washington University Capital Projects Account
062	DB	DA	3650	A	1	9310	Washington State University Building Account
063	DB	DA	3750	A	1	9310	Central Washington University Capital Projects Account
064	DB	DA	3600	A	1	9310	University of Washington Building Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
11K	BE	BA	0550	A	1	9323	Washington Auto Theft Prevention Authority Account
11M	AC	AA	3870	B	2	9321	Poet Laureate Account
11N	AZ	AA	3550	A	1	9321	Heritage Barn Preservation Account
11P	BF	BA	3030	B	2	9324	Large On-Site Sewage Systems Account
11R	AZ	AA	3030	B	2	9323	Hospital Infection Control Grant Account
11V	BE	BA	3050	M	2	9323	Veteran Estate Management Account
11W	AC	AA	4610	A	1	9324	Water Quality Capital Account
120	BE	BA	5400	A	1	9323	Administrative Contingency Account
125	AC	AA	4610	A	1	9324	Site Closure Account
126	BF	BA	4950	B	2	9324	Agricultural Local Account
128	BF	BA	4950	B	2	9324	Grain Inspection Revolving Account
12A	AC	AA	1030	B	2	9321	Tourism Enterprise Account
12B	AZ	AA	1030	A	1	9324	Green Energy Incentive Account Subaccount of the Energy Freedom Account
12C	BE	BA	1030	A	1	9323	Affordable Housing for All Account
12E	BE	BA	3000	B	2	9323	Assisted Living Facility Temporary Management Account
12F	BD	BA	1000	B	2	9321	Manufactured/Mobile Home Dispute Resolution Program Account
12G	BF	BA	4770	B	2	9324	Rockfish Research Account
12H	BD	BA	2450	N	2	9323	Uniformed Service Shared Leave Pool Account
12J	AC	AA	4670	A	1	9324	Boating Activities Account
12K	AZ	AA	4780	A	1	9324	Puget Sound Scientific Research Account
12L	AC	AA	4650	B	2	9324	Outdoor Education and Recreation Program Account
12M	BD	BA	0850	A	1	9321	Charitable Organization Education Account
12N	BG	BA	3400	N	2	9310	GET Ready for Math and Science Scholarship Account
12P	AC	AA	3600	B	2	9324	Geoduck Aquaculture Research Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
12R	AC	AA	1030	A	1	9323	Independent Youth Housing Account
12T	BE	BA	3000	A	1	9323	Traumatic Brain Injury Account
12V	GF	GA	1070	B	2	9400	Public Employees' Benefits Board Medical Benefits Administration Account
12W	AZ	AA	3050	A	1	9323	Veterans Conservation Corps Account
131	AC	AA	4950	B	2	9325	Fair Account
132	AZ	AA	1030	B	2	9324	State Trade Fair Account
133	BE	BA	3570	M	2	9323	Children's Trust Account
134	BE	BA	5400	A	1	9323	Employment Services Administrative Account
138	BD	BA	1600	A	1	9321	Insurance Commissioner's Regulatory Account
141	BD	BA	2250	B	3	9238	Federal Seizure Account
143	BG	BA	3650	H	3	9230	Institutions of Higher Education Federal Appropriations Account (Morrill-Bankhead-Jones Act Account)
144	BA	BA	4070	A	1	9234	Transportation Improvement Account
145	BG	BA	LCLO	H	3	9310	Institutions of Higher Education - Grants and Contracts Account
146	BD	BA	4670	A	1	9321	Firearms Range Account
147	BG	BA	6990	H	3	9310	Institutions of Higher Education – Plant Account
148	BG	BA	LCLO	H	3	9310	Institutions of Higher Education - Dedicated Local Account
149	BG	BA	LCLO	B	3	9310	Institutions of Higher Education - Operating Fees Account
14A	BF	BA	4770	A	1	9324	Wildlife Rehabilitation Account
14B	AC	AA	1050	A	1	9250	Budget Stabilization Account
14C	AZ	AA	4780	A	1	9324	Puget Sound Recovery Account
14E	BD	BA	0850	B	2	9330	Washington State Heritage Center Account
14F	AC	AA	2350	M	2	9323	Family Leave Insurance Account
14G	AZ	AA	4770	A	1	9324	Ballast Water Management Account
14H	AC	AA	1030	A	1	9325	Community Preservation and Development Authority Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
260	BG	BA	3600	A	1	9310	UW Operating Fees Account
262	BD	BA	2350	A	1	9321	Manufactured Home Installation Training Account
263	BD	BA	1030	A	1	9321	Community and Economic Development Fee Account
264	AZ	AA	1030	A	1	9321	Washington State Economic Development Commission Account
267	BF	BA	4670	A	1	9324	Recreation Resources Account
268	BF	BA	4670	A	1	9324	Nonhighway and Off-Road Vehicle Activities (NOVA) Program Account
269	BF	BA	4650	A	1	9324	Parks Renewal and Stewardship Account
271	BG	BA	3650	A	1	9310	WSU Operating Fees Account
274	BE	BA	3000	B	2	9323	Adult Family Home Account
275	BG	BA	3750	A	1	9310	CWU Operating Fees Account
277	BD	BA	7000	B	1	9321	State Agency Parking Account
281	BB	BA	2400	A	2	9320	Impaired Driving Safety Account
283	BE	BA	3000	A	2	9240	Juvenile Accountability Incentive Account
285	AZ	AA	1030	A	1	9325	Growth Management Planning and Environmental Review Account
289	DA	DA	1790	A	1	9330	Thurston County Capital Facilities Account
290	AC	AA	7000	B	2	9372	Savings Incentive Account
291	AC	AA	3500	A	1	9321	Education Savings Account
294	BF	BA	4770	B	2	9324	Sea Cucumber Dive Fishery Account
295	BF	BA	4770	B	2	9324	Sea Urchin Dive Fishery Account
296	BF	BA	4610	A	1	9324	Columbia River Basin Water Supply Revenue Recovery Account
297	BD	BA	2150	A	2	9324	Pipeline Safety Account
298	BD	BA	2400	B	2	9324	Geologists' Account
300	BD	BA	1020	B	2	9321	Financial Services Regulation Account
303	CB	CA	0100	A	1	9340	Highway Bond Retirement Account
304	CB	CA	0100	A	1	9340	Ferry Bond Retirement Account
305	CB	CA	0100	A	1	9340	Transportation Improvement Board Bond Retirement Account
315	BE	BA	1950	A	1	9323	Dedicated Marijuana Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
319	BE	BA	3030	A	1	9323	Public Health Supplemental Account
320	BF	BA	4770	B	2	9324	Puget Sound Crab Pot Buoy Tag Account
328	BD	BA	2270	B	2	9321	Criminal Justice Training Commission Firing Range Maintenance Account
347	CA	CA	3650	B	1	9340	Washington State University Bond Retirement Account
348	CA	CA	3600	B	1	9340	University of Washington Bond Retirement Account
355	AC	AA	7000	A	1	9244	State Taxable Building Construction Account
357	DB	DA	7000	A	1	9230	Gardner-Evans Higher Education Construction Account
359	AC	AA	3500	A	1	9246	School Construction and Skill Centers Building Account
364	DA	DA	2450	A	1	9330	Military Department Capital Account
380	CA	CA	0100	A	1	9340	Debt-Limit General Fund Bond Retirement Account
381	CA	CA	0100	A	1	9340	Debt-Limit Reimbursable Bond Retirement Account
382	CA	CA	0100	A	1	9340	Nondebt-Limit General Fund Bond Retirement Account
383	CA	CA	0100	A	1	9340	Nondebt-Limit Reimbursable Bond Retirement Account
384	CA	CA	0100	A	1	9340	Nondebt-Limit Proprietary Appropriated Bond Retirement Account
385	CA	CA	0100	A	1	9340	Nondebt-Limit Proprietary Nonappropriated Bond Retirement Account
386	CA	CA	0100	A	1	9340	Nondebt-Limit Revenue Bond Retirement Account
387	BG	BA	3600	N	3	9310	University of Washington Facilities Bond Retirement Account
389	CD	CA	0100	A	1	9340	Toll Facility Bond Retirement Account
401	FE	FA	3100	N	1	9400	Correctional Industries Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
498	BE	BA	2400	B	2	9323	Washington State Council of Fire Fighters Benevolent Account
499	BE	BA	2400	B	2	9323	Law Enforcement Memorial Account
500	BF	BA	4610	A	1	9324	Perpetual Surveillance and Maintenance Account
501	BD	BA	1950	A	2	9321	Liquor Revolving Account
503	BG	BA	3540	B	2	9310	Tuition Recovery Trust Account
505	FH	FA	3600	H	3	9400	University of Washington - University Hospital Account
507	BF	BA	4770	A	1	9324	Oyster Reserve Land Account
508	FI	FA	LCLO	N	3	9400	Miscellaneous Enterprise Activities Account
511	BA	BA	4050	A	1	9234	Tacoma Narrows Toll Bridge Account
512	FE	FA	LCLO	N	3	9400	Institutional Stores Account
513	BF	BA	4900	A	1	9324	Derelict Vessel Removal Account
514	AZ	AA	4710	B	2	9324	Agricultural Conservation Easements Account
515	BE	BA	2250	B	2	9323	DNA Data Base Account
516	BF	BA	4950	B	2	9324	Fruit and Vegetable Inspection Account
522	FH	FA	LCLO	N	3	9400	Institutions of Higher Education – Associated Students' Account
523	IA	HB	0900	N	4	9554	Public Funds Investment Account
524	FH	FA	LCLO	N	3	9400	Institutions of Higher Education – Bookstore Account
525	KA	HD	0850	N	2	N/A	Washington State Combined Fund Drive Account
526	JD	HA	3050	N	3	9400	Veterans' Memorial Account
527	JD	HA	1400	N	3	9400	Administrator for Intestate Estates Accounts
528	FH	FA	LCLO	N	3	9400	Institutions of Higher Education – Parking Account
532	BE	BA	1030	A	1	9323	Washington Housing Trust Account
534	AC	AA	3400	N	2	9310	Washington Graduate Fellowship Trust Account
535	BA	BA	4050	A	1	9320	Alaskan Way Viaduct Replacement Project Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
536	BE	BA	3500	B	2	9240	Federal Food Service Revolving Account
543	FI	FA	0550	A	2	9400	Judicial Information Systems Account
544	FI	FA	4620	M	2	9400	Pollution Liability Insurance Program Trust Account
545	FI	FA	4620	B	2	9400	Heating Oil Pollution Liability Trust Account
546	GE	GA	1790	B	2	9400	Risk Management Administration Account
547	GE	GA	1790	N	2	9400	Liability Account
548	AC	AA	3410	B	1	9321	Law Enforcement Officers' and Fire Fighters' Retirement System Plan 2 Expense Account
549	BD	BA	0850	A	1	9238	Election Account
550	BA	BA	4050	A	1	9234	Transportation 2003 Account (Nickel Account)
551	AC	AA	1030	M	2	9323	Homeless Families Services Account
552	AC	AA	4710	A	2	9324	Conservation Assistance Revolving Account
553	BD	BA	0950	B	2	9321	Performance Audits of Government Account
561	BG	BA	6990	B	2	9310	Community and Technical College Innovation Account
562	BE	BA	3000	A	1	9240	Skilled Nursing Facility Safety Net Trust Fund Account
564	BF	BA	4610	A	1	9324	Water Pollution Control Revolving Administration Account
565	AZ	AA	4610	A	1	9324	Yakima Integrated Plan Implementation Revenue Recovery Account
569	FH	FA	LCLO	N	3	9400	Institutions of Higher Education - Food Services Account
570	FH	FA	LCLO	N	3	9400	Institutions of Higher Education - Other Enterprises Account
571	BA	BA	4050	A	1	9234	Multiuse Roadway Safety Account
573	FH	FA	LCLO	N	3	9400	Institutions of Higher Education - Housing and Food Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
575	FE	FA	3100	N	3	9400	Vocational Education Revolving Account - Corrections
577	FD	FA	1160	B	3	9400	State Lottery Account
578	FD	FA	1160	A	1	9400	Lottery Administrative Account
595	BA	BA	4050	A	1	9320	Interstate 405 Express Toll Lanes Operations Account
600	BD	BA	1240	M	1	9321	Department of Retirement Systems Expense Account
601	EA	EA	1260	N	1	9230	Agricultural Permanent Account
603	EA	EA	1260	N	1	9242	Millersylvania Park Trust Account
604	EA	EA	1260	N	1	9230	Normal School Permanent Account
605	EC	EA	1260	N	1	9232	Permanent Common School Account
606	EA	EA	1260	N	1	9230	Scientific Permanent Account
607	EA	EA	1260	N	1	9230	State University Permanent Account
608	FB	FA	2350	M	1	9400	Accident Account
609	FB	FA	2350	M	1	9400	Medical Aid Account
610	FB	FA	2350	N	1	9400	Accident Reserve Account
614	HN	HC	2200	N	1	9550	Volunteer Firefighters' and Reserve Officers' Relief and Pension Principal Account
615	HL	HC	1240	N	1	960x	Washington State Patrol Retirement System Plan 1 Account
616	HQ	HC	1240	N	1	960x	Judges' Retirement Account
620	FG	FA	5400	N	3	9545	Unemployment Compensation Account
622	FG	FA	5400	N	3	9545	Unemployment Compensation Federal Employees' Benefit Payment Account
630	HK	HC	1240	N	1	960x	Washington State Patrol Retirement System Plan 2 Account
631	HA	HC	1240	N	1	960x	Public Employees' Retirement System Plan 1 Account
632	HE	HC	1240	N	1	960x	Teachers' Retirement System Plan 1 Account
633	HR	HC	1240	N	1	960x	School Employees' Retirement System Combined Plan 2 and 3 Account
635	HH	HC	1240	N	1	960x	Public Safety Employees' Retirement System Plan 2 Account
636	KA	HD	3000	N	3	N/A	Foster Care Trust Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
641	HB	HC	1240	N	1	960x	Public Employees' Retirement System Combined Plan 2 and 3 Account
642	HF	HC	1240	N	1	960x	Teachers' Retirement System Combined Plan 2 and 3 Account
644	BE	BA	3100	N	3	9323	Community Services Revolving Account
645	BD	BA	LCLO	M	3	9232	Washington State Historical Trust Account
646	HV	HC	1240	N	2	9607	Higher Education Retirement Plan Supplemental Benefit Account
649	MZ	MA	LCL0	N	3	9400	Discrete Component Unit Processing Account
651	KA	HD	LCLO	N	3	N/A	Institutional Residents' Deposit Account
653	AC	AA	3400	N	2	9310	Washington Distinguished Professorship Trust Account
660	KA	HD	4900	N	2	N/A	Natural Resources Deposit Account
687	BH	BA	4950	N	2	9244	Rural Rehabilitation Account
688	BB	BA	4050	N	2	9234	Federal Local Rail Service Assistance Account
689	BH	BA	1030	A	1	9325	Rural Washington Loan Account
721	GF	GA	1070	N	2	9400	Public Employees' and Retirees' Insurance Account
722	HT	HC	1240	N	1	9551	Deferred Compensation Principal Account
727	BF	BA	4610	A	1	9242	Water Pollution Control Revolving Account
729	HP	HC	0550	N	1	9550	Judicial Retirement Principal Account
730	GF	GA	1070	N	2	9400	Public Employees' and Retirees' Insurance Reserve Account
731	BE	BA	1030	N	2	9323	Child Care Facility Revolving Account
732	BE	BA	3000	N	2	9240	Nursing Home Civil Penalties Account
733	BD	BA	1790	N	1	9330	Capitol Campus Reserve Account
734	KC	HD	0900	N	2	N/A	Centennial Document Preservation and Modernization Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
737	KC	HD	2400	N	2	N/A	High Occupancy Vehicle Account
738	JD	HA	3000	N	2	9400	DSHS Trust Account
739	GA	GA	0100	N	2	9400	Certificates of Participation and Other Financing Account - State
743	AC	AA	6990	N	2	9310	College Faculty Awards Trust Account
746	BH	BA	1030	B	2	9325	Hanford Area Economic Investment Account
747	AC	AA	3400	B	2	9310	Health Professionals Loan Repayment and Scholarship Program Account
748	AC	AA	3400	B	2	9310	Student Achievement Council Fund for Innovation and Quality Account
749	BD	BA	1050	N	2	9372	Governor's ICSEW Account
752	KA	HD	LCLO	N	3	N/A	Institutional Clearing and Transmittal Account
753	AC	AA	3000	N	3	9323	DSHS Child Support Services Account
755	BE	BA	3000	N	3	9323	Community Service Office and Division of Children and Family Services Administrators' Account
757	KA	HD	2400	N	2	N/A	Maritime Historic Restoration and Preservation Account
759	BD	BA	LCLO	M	3	9321	Miscellaneous Program Account
761	BE	BA	1070	B	2	9323	Basic Health Plan Subscription Account
763	BE	BA	3500	B	2	9323	Center for the Improvement of Student Learning Account
768	KC	HD	1400	N	1	N/A	Local Real Estate Excise Tax Account
773	BG	BA	3400	N	2	9310	Washington Interstate Commission on Higher Education Professional Student Exchange Program Trust Account
774	BG	BA	3600	N	2	9310	UW License Plate Account
775	KA	HD	1950	N	3	N/A	Seized Contraband Account
776	BG	BA	3650	N	2	9310	WSU License Plate Account
777	BE	BA	1030	A	1	9323	Prostitution Prevention and Intervention Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
778	BG	BA	3800	N	2	9310	WWU License Plate Account
779	BG	BA	3700	N	2	9310	EWU License Plate Account
780	BB	BA	2280	A	2	9320	School Zone Safety Account
781	AC	AA	4650	B	2	9324	Cross-State Trail Account
783	BG	BA	3750	N	2	9310	CWU License Plate Account
784	BB	BA	4050	N	2	9234	Miscellaneous Transportation Programs Account
785	BG	BA	3400	B	1	9310	State Educational Trust Fund Account
786	BG	BA	3760	N	2	9310	TESC License Plate Account
788	FK	FA	3400	M	2	9400	Advanced College Tuition Payment Program Account
789	BF	BA	4050	N	2	9324	Advanced Environmental Mitigation Revolving Account
790	KA	HD	LCLO	N	3	N/A	College Clearing Account
793	AZ	AA	1600	B	2	9321	Health Insurance Pool Account
795	KD	HD	1260	N	1	N/A	State Investment Board Commingled Monthly Bond Account
797	KC	HD	1400	N	2	N/A	Local Tourism Promotion Account
800	BE	BA	LCLO	N	3	9321	Institutional Welfare and Betterment Account
816	BD	BA	1050	B	2	9340	Stadium and Exhibition Center Account
817	AC	AA	1050	B	2	9238	Stadium and Exhibition Center Construction Account
818	BD	BA	4670	B	1	9325	Youth Athletic Facility Account
819	HI	HC	1240	N	1	960x	Washington Law Enforcement Officers' and Firefighters' System Plan 1 Retirement Account
821	BE	BA	3030	N	2	9323	Impaired Physician Account
823	BF	BA	4950	B	2	9324	Livestock Nutrient Management Account
825	BE	BA	7000	A	1	9323	Tobacco Settlement Account
828	AC	AA	3030	A	1	9323	Tobacco Prevention and Control Account
829	HJ	HC	1240	N	1	960x	Washington Law Enforcement Officers' and Firefighters' System Plan 2 Retirement Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
830	AC	AA	4900	A	1	9310	Agricultural College Trust Management Account
833	BE	BA	1030	M	2	9240	Developmental Disabilities Endowment Trust Account
834	BD	BA	3900	B	2	9330	Capitol Furnishings Preservation Committee Account
835	AC	AA	3400	B	2	9310	Four Year Student Child Care in Higher Education Account
837	AC	AA	3400	N	2	9310	Washington Promise Scholarship Account
840	KA	HD	LCLO	N	3	N/A	Institutions of Higher Education - Agency Account
841	EA	EA	3800	N	3	9230	G. Robert Ross Endowment Account
842	EA	EA	3400	N	2	9230	American Indian Scholarship Endowment Account
843	EA	EA	LCLO	N	3	9230	Exceptional Faculty Awards Endowment Account
846	BG	BA	LCLO	N	3	9310	Grants-In-Aid Scholarships and Fellowships Account
849	BG	BA	LCLO	N	3	9310	Institutions of Higher Education - Student Loan Account
850	BG	BA	LCLO	N	3	9310	Institutions of Higher Education - Work Study Account
851	EA	EA	3000	A	1	9240	Developmental Disabilities Community Trust Account
852	EA	EA	3400	N	2	9230	Foster Care Scholarship Endowment Account
857	EA	EA	LCLO	N	3	9230	Institutions of Higher Education - Annuity and Life Income Account
859	EA	EA	LCLO	N	3	9230	Institutions of Higher Education - Endowment Local Account
860	BG	BA	LCLO	N	3	9310	Institutions of Higher Education - Long-Term Loan Account
865	KD	HD	1260	N	1	N/A	State Investment Board Commingled Trust Account
874	BE	BA	1240	B	1	9323	O.A.S.I. Revolving Account
877	KA	HD	5400	N	1	N/A	O.A.S.I. Contribution Account
878	BD	BA	3500	N	2	9242	Federal Forest Revolving Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
880	BB	BA	4050	N	2	9320	Advance Right-Of-Way Revolving Account
881	FB	FA	2350	N	1	9400	Supplemental Pension Account
882	HM	HC	1240	N	1	960x	Washington Judicial Retirement System Account
883	FB	FA	2350	N	1	9400	Second Injury Account
884	BD	BA	1170	B	2	9321	Gambling Revolving Account
885	BE	BA	2350	A	2	9323	Plumbing Certificate Account
887	BH	BA	1030	A	1	9325	Public Facility Construction Loan Revolving Account
888	BD	BA	1240	B	1	9321	Deferred Compensation Administrative Account
892	BE	BA	2350	A	2	9323	Pressure Systems Safety Account
893	BE	BA	3030	N	1	9323	Radiation Perpetual Maintenance Account
997	LA	IA	LCLO	N	3	9850	General Capital Assets Subsidiary Account
998	KD	HD	0900	N	1	N/A	Cash Management Account – Current Account
999	LB	JA	LCLO	N	3	1820	General Long-Term Obligations Subsidiary Account
FH1	FH	FA	LCLO	N	3	9400	Higher Education Blended Component Units
FH2	FH	FA	LCLO	N	3	9400	Higher Education Internal Lending Account

**Note:** N/A – Agency funds are custodial in nature and do not report revenues or expenditures/expenses.

## Uniform Chart of Accounts

**75.30.60**

August 1, 2013

**Account codes: alphabetical by title**

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
18K	24/7 Sobriety Account
19E	4-H Programs Account
198	Access Road Revolving Account
16L	Accessible Communities Account
608	Accident Account
610	Accident Reserve Account
120	Administrative Contingency Account
484	Administrative Hearings Revolving Account
527	Administrator for Intestate Estates Account
274	Adult Family Home Account
880	Advance Right-Of-Way Revolving Account
788	Advanced College Tuition Payment Program Account
789	Advanced Environmental Mitigation Revolving Account
039	Aeronautics Account
17R	Aerospace Training Student Loan Account
12C	Affordable Housing for All Account
830	Agricultural College Trust Management Account
514	Agricultural Conservation Easements Account
126	Agricultural Local Account
601	Agricultural Permanent Account
219	Air Operating Permit Account
216	Air Pollution Control Account
535	Alaskan Way Viaduct Replacement Project Account
842	American Indian Scholarship Endowment Account
14J	Ambulatory Surgical Facility Account
15L	Annual Property Revaluation Grant Account
424	Anti-Trust Revolving Account
16M	Appraisal Management Company Account
10A	Aquatic Algae Control Account
09M	Aquatic Invasive Species Enforcement Account
09N	Aquatic Invasive Species Prevention Account
158	Aquatic Land Dredged Material Disposal Site Account
02R	Aquatic Lands Enhancement Account
003	Architects' License Account
03B	Asbestos Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
12E	Assisted Living Facility Temporary Management Account
483	Auditing Services Revolving Account
14G	Ballast Water Management Account
116	Basic Data Account
17K	Basic Health Plan Stabilization Account
761	Basic Health Plan Subscription Account
172	Basic Health Plan Trust Account
199	Biosolids Permit Account
15M	Biotoxin Account
12J	Boating Activities Account
09B	Boating Safety Education Certification Account
15T	Broadband Mapping Account
20B	Brownfield Redevelopment Trust Fund Account
14B	Budget Stabilization Account
084	Building Code Council Account
15J	Building Communities Fund Account
06L	Business and Professions Account
15N	Business Assistance Account
02H	Business Enterprises Revolving Account
03N	Business License Account
18J	Capital Vessel Replacement Account
036	Capitol Building Construction Account
733	Capitol Campus Reserve Account
834	Capitol Furnishings Preservation Committee Account
998	Cash Management Account - Current Account
734	Centennial Document Preservation and Modernization Account
19H	Center for Childhood Deafness and Hearing Loss Account
763	Center for the Improvement of Student Learning Account
063	Central Washington University Capital Projects Account
449	Certificates of Participation and Other Financing Account - Local
739	Certificates of Participation and Other Financing Account - State
02J	Certified Public Accountants' Account
042	Charitable, Educational, Penal, and Reformatory Institutions Account
12M	Charitable Organization Education Account
151	Chief Joseph Recreation Development Account
18T	Child and Family Reinvestment Account
731	Child Care Facility Revolving Account
133	Children's Trust Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
132	State Trade Fair Account
404	State Treasurer's Service Account
607	State University Permanent Account
045	State Vehicle Parking Account
104	State Wildlife Account
197	Statute Law Committee Publications Account
14L	Streamlined Sales and Use Tax Mitigation Account
748	Student Achievement Council Fund for Innovation and Quality Account
881	Supplemental Pension Account
04H	Surface Mining Reclamation Account
416	Surplus and Donated Food Commodities Revolving Account
02A	Surveys and Maps Account
01P	Suspense Account
511	Tacoma Narrows Toll Bridge Account
642	Teachers' Retirement System Combined Plan 2 and 3 Account
632	Teachers' Retirement System Plan 1 Account
214	Temporary Worker Housing Account
786	TESC License Plate Account
066	The Evergreen State College Capital Projects Account
289	Thurston County Capital Facilities Account
02W	Timber Tax Distribution Account
828	Tobacco Prevention and Control Account
825	Tobacco Settlement Account
495	Toll Collection Account
389	Toll Facility Bond Retirement Account
05M	Tourism Development and Promotion Account
12A	Tourism Enterprise Account
15A	Transitional Housing Operating and Rent Account
550	Transportation 2003 Account (Nickel Account)
410	Transportation Equipment Account
144	Transportation Improvement Account
305	Transportation Improvement Board Bond Retirement Account
094	Transportation Infrastructure Account
08T	Transportation Innovative Partnership Account
09H	Transportation Partnership Account
12T	Traumatic Brain Injury Account
076	Treasury Income Account
503	Tuition Recovery Trust Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
196	Unclaimed Personal Property Account
182	Underground Storage Tank Account
01R	Undistributed Receipts Account
620	Unemployment Compensation Account
119	Unemployment Compensation Administration Account
622	Unemployment Compensation Federal Employees' Benefit Payment Account
04E	Uniform Commercial Code Account
438	Uniform Dental Plan Benefits Administration Account
439	Uniform Medical Plan Benefits Administration Account
12H	Uniformed Service Shared Leave Pool Account
19J	Universal Communications Services Account
16G	Universal Vaccine Purchase Account
348	University of Washington Bond Retirement Account
064	University of Washington Building Account
387	University of Washington Facilities Bond Retirement Account
505	University of Washington - University Hospital Account
774	UW License Plate Account
260	UW Operating Fees Account
04V	Vehicle License Fraud Account
07C	Vessel Response Account
11V	Veteran Estate Management Account
12W	Veterans Conservation Corps Account
10K	Veterans Innovations Program Account
08V	Veterans Stewardship Account
213	Veterans' Emblem Account
526	Veterans' Memorial Account
575	Vocational Education Revolving Account - Corrections
17V	Volunteer Firefighters Account
204	Volunteer Firefighters' and Reserve Officers' Relief and Pension Administrative Account
614	Volunteer Firefighters' and Reserve Officers' Relief and Pension Principal Account
071	Warm Water Game Fish Account
11K	Washington Auto Theft Prevention Authority Account
09J	Washington Coastal Crab Pot Buoy Tag Account
15C	Washington Community Technology Opportunity Account
653	Washington Distinguished Professorship Trust Account
17H	Washington Global Health Technologies and Product Development Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
534	Washington Graduate Fellowship Trust Account
532	Washington Housing Trust Account
773	Washington Interstate Commission of Higher Education Professional Student Exchange Program Trust Account
882	Washington Judicial Retirement System Account
819	Washington Law Enforcement Officers' and Firefighters' System Plan 1 Retirement Account
829	Washington Law Enforcement Officers' and Firefighters' System Plan 2 Retirement Account
09T	Washington Main Street Trust Fund Account
17F	Washington Opportunity Pathways Account
837	Washington Promise Scholarship Account
525	Washington State Combined Fund Drive Account
498	Washington State Council of Fire Fighters Benevolent Account
264	Washington State Economic Development Commission Account
16F	Washington State Flag Account
14E	Washington State Heritage Center Account
645	Washington State Historical Trust Account
06H	Washington State Legacy Project, State Library, and Archives Account
615	Washington State Patrol Retirement System Plan 1 Account
630	Washington State Patrol Retirement System Plan 2 Account
347	Washington State University Bond Retirement Account
062	Washington State University Building Account
08W	“Washington’s National Park Fund” Account
044	Waste Reduction, Recycling, and Litter Control Account
08R	Waste Tire Removal Account
727	Water Pollution Control Revolving Account
564	Water Pollution Control Revolving Administration Account
11W	Water Quality Capital Account
176	Water Quality Permit Account
16V	Water Rights Processing Account
10G	Water Rights Tracking System Account
04W	Waterworks Operator Certification Account
09A	We Love Our Pets Account
065	Western Washington University Capital Projects Account
14A	Wildlife Rehabilitation Account
007	Winter Recreation Program Account
160	Wood Stove Education and Enforcement Account

**Uniform Chart of Accounts**

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
163	Worker and Community Right to Know Account
776	WSU License Plate Account
271	WSU Operating Fees Account
778	WWU License Plate Account
19K	Yakima Integrated Plan Implementation Account
20C	Yakima Integrated Plan Implementation Taxable Bond Account
565	Yakima Integrated Plan Implementation Revenue Recovery Account
818	Youth Athletic Facility Account
235	Youth Tobacco Prevention Account



## 75.40 General Ledger Account Codes

**75.40.10**

July 1, 2013

**Sequential by code number**

**GL CODE**

**GENERAL LEDGER CODE**

**0000 - BUDGETARY & FULL TIME EQUIVALENT (FTE)**

0001	Estimated cash receipts
0002	Estimated cash disbursements
0003	Estimated 25 <sup>th</sup> month cash disbursements
0004	Estimated encumbrances
0005	Estimated unallotted FTEs
0006	Estimated accrued receipts
0064	Estimated contract expenditures
0110	Approved estimated FTEs
0111	Adjusted estimated FTEs
0120	Actual FTEs
0130	Accrued FTEs
0139	Receivable liquidations
0140	FTE liquidations
0159	Liability liquidations
0311	Adjusted estimated revenue
0611	Approved unallotted
0612	Adjusted unallotted
0613	Adjusted unallotted
0621	Approved allotments
0622	Adjusted allotments
0623	Adjusted allotments
0631	Approved reserve
0632	Adjusted reserve
0633	Adjusted reserve
0651	Federal cost allocation expenditures
0910	Budgetary control
0995	Expenditure control
0998	Statistical clearing

## Uniform Chart of Accounts

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**GL CODE                      GENERAL LEDGER CODE**


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**1000 - ASSETS OTHER THAN CAPITAL****1100 - CASH**

1110	Cash in Bank
1120	Undeposited Local Cash
1130	Petty Cash
1140	Restricted Cash and Investments – Current Operations
1150	Cash with Fiscal Agents

**1200 - INVESTMENTS**

1205	Temporary and/or Pooled Cash Investments
1206	Investments with Local Government Investment Pool
1209	Short-Term Portion of Long-Term Investments
1210	Investments
1215	Investments under Reverse Repurchase Agreements
1216	Collateral held under Securities Lending Agreements
1219	Investments in Commingled Trust Funds (SIB Only)
1220	Unamortized Premiums on Investments
1230	Unamortized Discounts on Investments
1240	Restricted Cash and Investments – Noncurrent
1271	Commingled Trust Funds Investments (SIB Only)
1272	Commingled Trust Funds Unamortized Premiums on Investments (SIB Only)
1273	Commingled Trust Funds Unamortized Discounts on Investments (SIB Only)
1278	Commingled Trust Funds Valuation Allowance - Investments (SIB Only)
1280	Valuation Allowance - Investments

**1300 - SHORT-TERM RECEIVABLES****1310 and 1320 - SHORT-TERM RECEIVABLES**

1311	Taxes Receivable
1312	Accounts Receivable
1313	Notes Receivable
1314	Loans Receivable
1315	Commingled Trust Funds Interest Receivable (SIB Only)
1316	Interest and Dividends Receivable
1317	Other Interest Receivable
1318	Unbilled Receivables
1319	Other Receivables
1320	Donations/Pledges Receivable
1323	Investment Trades Pending Receivable
1324	Salaries and Fringe Benefits Receivable
1328	Tax Liens Receivable

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
0613	Adjusted unallotted (Opt. #1 Object)  Expenditure authority not specifically scheduled for expenditure. Adjusted means OFM does not review and approve these estimates.
0621	Approved allotments (Opt. #1 Object)  Monthly estimates by object and account, reviewed and approved by OFM.
0622	Adjusted allotments (Opt. #1 Src. & Opt. #2)  Monthly estimates by object and account (Option 1) or by object (Option 2) adjusted by the agency and not approved by OFM.
0623	Adjusted allotments (Opt. #1 Object)  Monthly estimates by object and account (Option 1) adjusted by the agency and not approved by OFM.
0631	Approved reserve (Opt. #1 Object)  The balance of this GL code represents amounts transferred from allotted to reserve status for legislative appropriations. Approved indicates the allotment is approved by OFM.
0632	Adjusted reserve (Opt. #1 Src. & Opt. #2)  The balance of this GL code represents amounts transferred from allotted to reserve status for legislative appropriations. Adjusted represents an allotment change not reviewed by OFM.
0633	Adjusted reserve (Opt. #1 Object)  The balance of this GL code represents amounts transferred from allotted to reserve status for legislative appropriations. Adjusted represents an allotment change not reviewed by OFM.
0651	Federal cost allocation expenditures  This GL code is used to record federal cost allocation expenditures.

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
0910	<p>Budgetary control</p> <p>This GL code is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this GL code should be zero.</p>
0995	<p>Expenditure control</p> <p>This GL code is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this GL code should be zero.</p>
0998	<p>Statistical clearing</p> <p>This GL code is used in AFRS as an offset for entering activity to general ledger accounts.</p>
<b><u>1000 - ASSETS OTHER THAN CAPITAL</u></b>	
<b><u>1100 - CASH</u></b>	
1110	<p>Cash in Bank</p> <p>This GL code is used to record all cash in the bank. This includes demand accounts such as checking and savings accounts. For treasury and treasury trust funds, only the State Treasurer uses this GL code. For local funds, this GL code is used by the individual state agency.</p>
1120	<p>Undeposited Local Cash</p> <p>This GL code is used to record all cash received by an agency, but not deposited into a bank account outside the treasury.</p>
1130	<p>Petty Cash</p> <p>This GL code is used to record petty cash on hand or in bank accounts for the purpose of making change or paying small obligations.</p>
1140	<p>Restricted Cash and Investments - Current Operations</p> <p>This GL code is used to record restricted cash and investments that will be used in current operations for the payment of current liabilities. For example, amounts held pursuant to a third party agreement that will be expended for current operations and amounts held to liquidate a current liability such as the retained percentage of contracts payable.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1150	<p>Cash with Fiscal Agents</p> <p>This GL code is used to record cash deposited with fiscal agents for the payment of state obligations.</p>
	<p><b><u>1200 - INVESTMENTS</u></b></p>
1205	<p>Temporary and/or Pooled Cash Investments</p> <p>This GL code is used to record the temporary and/or pooled investment of surplus cash balances or those investments that are readily convertible to known amounts of cash and so near their maturity when purchased that they present insignificant risk of changes in value because of changes in interest rates.</p>
1206	<p>Investments with Local Government Investment Pool</p> <p>This GL code is used to record the temporary investment of surplus funds with the Local Government Investment Pool. Statewide, all GL Codes 1206 and 5156 are to be in balance.</p>
1209	<p>Short-Term Portion of Long-Term Investments</p> <p>This GL code is used to record the portion of long-term investments that will mature within one year. This would include investments purchased in a current or prior period that are now within 12 months of maturity, except those in GL Code 1205.</p>
1210	<p>Investments</p> <p>This GL code is used to record the cost or par value of long-term securities or other assets held for the production of income. These are investments that do not qualify as “Temporary and/or Pooled Cash Investments” (GL Code 1205) or “Short-Term Portion of Long-Term Investments” (GL Code 1209).</p> <p>In certain circumstances in governmental funds, this amount should be reflected in “Nonspendable Investments” (GL Code 9123) offset by “the appropriate fund equity GL code. Changes in fair value are reported in GL Code 1280. Premiums are reported in GL Code 1220 and Discounts are reported in GL Code 1230.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1215	<p>Investments under Reverse Repurchase Agreements</p> <p>This GL code is used to record the carrying value of investments underlying reverse repurchase and similar agreements.</p>
1216	<p>Collateral held under Securities Lending Agreements</p> <p>This GL code is used to record the carrying value of the cash and securities received as collateral from the borrower under securities lending agreements where the state has the ability to pledge or sell the collateral. Corresponding liabilities are recorded in GL Code 5197.</p>
1219	<p>Investments in Commingled Trust Funds (SIB Only)</p> <p>This GL code is used to record cash contributions of nonagency type funds to commingled trust funds. At the end of a fiscal year, this GL code is to equal zero.</p>
1220	<p>Unamortized Premiums on Investments</p> <p>This GL code is used to record that portion of the excess of the amount paid for securities over their face value that has not yet been amortized.</p>
1230	<p>Unamortized Discounts on Investments</p> <p>This GL code is used to record that portion of the excess of the face value of securities over the amount paid for them that has not yet been amortized.</p>
1240	<p>Restricted Cash and Investments - Noncurrent</p> <p>This GL code is used to record cash and investments that are restricted and will not be used in current operations. Examples include amounts held in escrow by a trustee or refunding agent pursuant to an advance refunding agreement; amounts restricted by debt covenant for the acquisition or construction of noncurrent assets; or amounts held in trust pursuant to a third party agreement that will not be used in current operations.</p>
1271	<p>Commingled Trust Funds Investments (SIB Only)</p> <p>This GL code is used solely in commingled trust funds to record the value of long-term securities and real estate held for the production of income.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1272	<p>Commingled Trust Funds Unamortized Premiums on Investments (SIB Only)</p> <p>This GL code is used solely in commingled trust funds to record that portion of the excess of amounts paid for securities over their face value that has not yet been amortized.</p>
1273	<p>Commingled Trust Funds Unamortized Discounts on Investments (SIB Only)</p> <p>This GL code is used solely in commingled trust funds to record that portion of the excess of the face value of securities over amounts paid for them that has not yet been amortized.</p>
1278	<p>Commingled Trust Funds Valuation Allowance – Investments (SIB Only)</p> <p>This GL code is used solely in commingled trust funds to record fair value changes in investments in workers’ compensation and pension trust funds. This GL code is not to be used in funds with investments accounted for on a cost basis.</p>
1280	<p>Valuation Allowance – Investments</p> <p>This GL code is used to record fair value changes (increases and decreases) relating to investments in accordance with GASB Statement No.31.</p>
<b><u>1300 - SHORT-TERM RECEIVABLES</u></b>	
Receivables that are due or expected to be collected within one year.	
<b><u>1310 and 1320 - SHORT-TERM RECEIVABLES</u></b>	
1311	<p>Taxes Receivable</p> <p>The balance of this GL code represents the uncollected portion of taxes receivable, including associated interest and penalty charges.</p>
1312	<p>Accounts Receivable</p> <p>The balance of this GL code represents amounts owed on open accounts from private individuals or organizations for goods and services furnished by the state. Although taxes receivable are forms of accounts receivable, they are to be recorded and reported separately in either GL Code 1311 or 1328.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1313	<p>Notes Receivable</p> <p>The balance of this GL code represents the uncollected portion of notes receivable. A note is defined as an unconditional written promise, signed by the maker, to pay a certain sum of money on demand or at a fixed or determinable future time either to the bearer or to the order of a person designated therein. Notes receivable may be held by the state as a designated payee or by endorsement.</p>
1314	<p>Loans Receivable</p> <p>The balance of this GL code represents the uncollected portion of loans receivable. Loans are defined as amounts which have been loaned to individuals or organizations external to the state, including notes taken as security for such loans.</p>
1315	<p>Commingled Trust Funds Interest Receivable (SIB Only)</p> <p>The balance of this GL code represents the amount of interest receivable on commingled trust funds investments.</p>
1316	<p>Interest and Dividends Receivable</p> <p>The balance of this GL code represents the amount of interest and dividends receivable on investments.</p>
1317	<p>Other Interest Receivable</p> <p>The balance of this GL code represents the amount of interest receivable on state contract and loan programs.</p>
1318	<p>Unbilled Receivables</p> <p>The balance of this GL code represents the estimated amount of accounts receivable not yet billed to recipients of government goods and services.</p>
1319	<p>Other Receivables</p> <p>The balance of this GL code represents other receivables billed or supported by other evidence of indebtedness.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1320	<p>Donations/Pledges Receivable</p> <p>The balance of this GL code represents the amount of private donation pledges due within one year where the eligibility requirements are met and the promise is verifiable, and the resources are measurable and probable of collection.</p>
1323	<p>Investment Trades Pending Receivable</p> <p>This GL code is used to record the value of the pending proceeds due at settlement date for investment sales recorded on a trade date basis.</p>
1324	<p>Salaries and Fringe Benefits Receivable</p> <p>The balance of this GL code represents receivables due from individuals or organizations for salaries and fringe benefits.</p>
1328	<p>Tax Liens Receivable</p> <p>The balance of this GL code represents legal claims against property which have been exercised because of nonpayment of delinquent taxes, interest, and penalties. Amounts accumulated in this GL code include delinquent taxes, interest and penalties receivable thereon, and costs of converting delinquent taxes into tax liens.</p>
<p><b><u>1340 - ALLOWANCE FOR UNCOLLECTIBLE SHORT-TERM RECEIVABLES</u></b></p>	
	<p>The balances of these allowance accounts are equal to the sum of the amounts estimated to be uncollectible from the current receivable accounts described above. A net receivable balance is reported on the financial statements by deducting the allowance from the receivable balance.</p>
1341	<p>Allowance for Uncollectible Taxes Receivable</p> <p>The balance of this GL code represents the portion of taxes receivable that is estimated will never be collected.</p>
1342	<p>Allowance for Uncollectible Accounts Receivable</p> <p>The balance of this GL code represents the portion of accounts receivable that is estimated will never be collected.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1343	<p>Allowance for Uncollectible Notes Receivable</p> <p>The balance of this GL code represents the portion of notes receivable that is estimated will never be collected.</p>
1344	<p>Allowance for Uncollectible Loans Receivable</p> <p>The balance of this GL code represents the portion of loans receivable that is estimated will never be collected.</p>
1346	<p>Allowance for Uncollectible Interest Receivable on Investments</p> <p>The balance of this GL code represents the portion of interest receivable on investments which is estimated will never be collected.</p>
1347	<p>Allowance for Uncollectible Other Interest Receivable</p> <p>The balance of this GL code represents the portion of interest receivable on assets other than taxes and investments which is estimated will never be collected.</p>
1348	<p>Allowance for Uncollectible Tax Liens Receivable</p> <p>The balance of this GL code represents the portion of tax liens receivable that is estimated will never be collected.</p>
1349	<p>Allowance for Uncollectible Other Receivables</p> <p>The balance of this GL code represents the portion of other receivables which is estimated will never be collected.</p>
<b><u>1350 - SHORT-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL RECEIVABLES</u></b>	
1350	<p>Due from Other Funds – Advances</p> <p>The balance of this GL code represents advances due from other funds within an agency. This GL code is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1350 and 5150 are to equal each other.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1351	<p>Due from Federal Government</p> <p>The balance of this GL code represents amounts due from federal agencies.</p>
1352	<p>Due from Other Governments</p> <p>The balance of this GL code represents amounts due from counties, municipalities, school districts, other local units of government, Indian tribes, and other states.</p>
1353	<p>Due from Other Funds</p> <p>The balance of this GL code represents amounts due from other funds within an agency. This GL code is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1353 and 5153 are to equal each other.</p>
1354	<p>Due from Other Agencies</p> <p>The balance of this GL code represents amounts due from other state agencies. This GL code is to be accompanied by a valid state agency code in the general ledger subsidiary. Statewide, all GL Codes 1354 and 5154 are to be in balance; therefore, every effort should be made to communicate with the other state agencies involved.</p>
1355	<p>Due from Other Funds – Pooled Cash and Investments</p> <p>The balance of this GL code represents amounts due from a fund within an agency into which surplus cash balances from other funds have been pooled for the purpose of making investments. Within an agency, all GL Codes 1355 and 5155 are to equal each other.</p>
1359	<p>Due from Component Units</p> <p>The balance of this GL code represents amount due from the state's discrete component units, for example the state's financing authorities.</p>
<b><u>1380 and 1390 - OTHER SHORT-TERM RECEIVABLES</u></b>	
1381	<p>L &amp; I Premium Estimated Receivables</p> <p>The balance of this GL code represents the current portion of the actuarial estimate of premiums due.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1382	L & I Self-Insurance Receivables  The balance of this GL code represents the current portion of workers compensation amounts due from self-insured employers.
1383	Travel Advances  The balance of this GL code represents the amount of outstanding travel advances.
<b><u>1400 - INVENTORIES</u></b>	
1410	Consumable Inventories  The balance of this GL code represents the cost (or fair market value if donated) of inventories of consumable materials, supplies, and foodstuffs.
1415	Donated Inventories  The balance of this GL code represents the value of inventoriable <b>federally</b> donated commodities.
1420	Merchandise Inventories  The balance of this GL code represents the cost of goods held for resale rather than for use in operations.
1430	Work-in-Process Inventories  The balance of this GL code represents the value of items of tangible personal property that are in process of production for sale in the ordinary course of business.
1440	Raw Materials Inventories  The balance of this GL code represents the value of items of tangible personal property that are to be currently consumed either directly or indirectly in the production of goods or services to be available for sale.

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1450	<p>Livestock</p> <p>The balance of this GL code represents the cost of livestock that are to be consumed either directly or indirectly in the production of goods or services to be available for sale (excludes educational, laboratory and research animals).</p>
	<b><u>1500 - PREPAID EXPENSES</u></b>
1510	<p>Prepaid Expenses</p> <p>The balance of this GL code represents the amount of disbursements made for benefits not yet received. Prepaid expenses differ from deferred charges in that prepaid expenses are spread over a shorter period of time and are regular recurring costs of operations.</p>
	<b><u>1600 - LONG-TERM RECEIVABLES</u></b>
	<p>Long-Term Receivables are those which are not due or expected to be collected within 12 months.</p>
1611	<p>Taxes Receivable</p> <p>The balance of this GL code represents the long-term portion of taxes and tax liens receivable, including the associated interest and penalty charges.</p>
1614	<p>Loans Receivable</p> <p>The balance of this GL code represents the long-term portion of loans receivable.</p> <p>Loans are defined as amounts which have been loaned to individuals or organizations external to the state, including notes taken as security for such loans.</p>
1615	<p>Allowance for Forgivable Loans – Nonprofits</p> <p>The balance of this GL code offsets forgivable loans to nonprofit organizations.</p>
1619	<p>Other Receivables</p> <p>The balance of this GL code represents long-term other receivables billed or supported by other evidences of indebtedness.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1620	<p>Donations/Pledges Receivable</p> <p>The balance of this GL code represents the long-term amount of private donation pledges not due within twelve months where the eligibility requirements are met and the promise is verifiable, and the resources are measurable and probable of collection.</p>
	<p><b><u>1640 - ALLOWANCE FOR UNCOLLECTIBLE LONG-TERM RECEIVABLES</u></b></p>
	<p>The balances of these allowance accounts are equal to the sum of the amounts estimated to be uncollectible from the long-term receivable accounts described above. A net receivable balance is reported on the financial statements by deducting the allowance from the receivable balance.</p>
1641	<p>Allowance for Uncollectible Taxes Receivable</p> <p>The balance of this GL code represents the portion of long-term taxes and tax liens receivable that is estimated will never be collected.</p>
1644	<p>Allowance for Uncollectible Loans Receivable</p> <p>The balance of this GL code represents the portion of long-term loans receivable that is estimated will never be collected.</p>
1649	<p>Allowance for Uncollectible Other Receivables</p> <p>The balance of this GL code represents the portion of long-term other receivables that is estimated will never be collected.</p>
	<p><b><u>1650 - LONG-TERM INTERGOVERNMENTAL AND INTRA-GOVERNMENTAL RECEIVABLES</u></b></p>
1651	<p>Due from Federal Government</p> <p>The balance of this GL code represents long-term amounts due from federal agencies.</p>
1652	<p>Due from Other Governments</p> <p>The balance of this GL code represents long-term amounts due from counties, municipalities, school districts, other local units of government, Indian tribes, and other states.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1653	<p data-bbox="483 323 773 354">Due from Other Funds</p> <p data-bbox="483 394 1430 527">The balance of this GL code represents long-term amounts due from other funds within an agency. This GL code is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1653 and 5253 are to equal each other.</p>
1654	<p data-bbox="483 569 813 600">Due from Other Agencies</p> <p data-bbox="483 640 1430 814">The balance of this GL code represents long-term amounts due from other state agencies. This GL code is to be accompanied by a valid state agency code in the general ledger subsidiary. Statewide, all GL Codes 1654 and 5254 are to be in balance; therefore, every effort should be made to communicate with the other state agencies involved.</p>
1655	<p data-bbox="483 856 1182 888">Allowance for Forgivable Loans – Other Governments</p> <p data-bbox="483 928 1430 999">The balance in this GL code offsets the amount of forgivable loans to other governments.</p>
1659	<p data-bbox="483 1041 841 1073">Due from Component Units</p> <p data-bbox="483 1113 1430 1184">The balance of this GL code represents amounts due from the state's discrete component units, for example the state's financing authorities.</p>
1667	<p data-bbox="483 1226 1174 1257">Due from Other Funds - Internal Lending (UW Only)</p> <p data-bbox="483 1297 1430 1440">The balance of this GL code represents amounts due from the University of Washington (UW) internal lending program for central borrowing to the business unit/department/auxiliary activity. Within the UW, GL Codes 1667, 5167, and 5267 are to equal each other.</p>
<b><u>1800 - GENERAL LONG-TERM OBLIGATIONS VALUATION</u></b>	
1810	<p data-bbox="483 1556 1011 1587">Amount Available in Debt Service Funds</p> <p data-bbox="483 1627 1430 1766">The balance of this GL code represents the amount of fund balance available in debt service funds for the retirement of general long-term obligations. The balance is recorded in the General Long-Term Obligations Subsidiary Account.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1820	<p>Amount to be Provided for Retirement of Long-Term Obligations</p> <p>The balance of this GL code represents the amount to be provided from taxes or other general revenues to retire outstanding general long-term obligations. The balance is recorded in the General Long-Term Obligations Subsidiary Account.</p>
<b><u>1900 - OTHER ASSETS</u></b>	
1910	<p>Unamortized Discounts on Bonds Sold</p> <p>The balance of this GL code represents the original issue discount (OID) on the sale of bonds that remains to be amortized over the remaining life of the bonds. This GL code is used when OID is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual basis of accounting and current financial resources measurement focus) record OID to GL Code 3210 Revenue Source Code 0862 "Original Issue Discount."</p>
1911	<p>Unamortized Discounts on Certificates of Participation</p> <p>The balance of this GL code represents the original issue discount (OID) on the sale of certificates of participation (COP) that remains to be amortized over the remaining life of the COP. This GL code is used when OID is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual basis of accounting and current financial resources measurement focus) record OID to GL Code 3210 Revenue Source Code 0862 "Original Issue Discount."</p>
1950	<p>Investment in Joint Ventures</p> <p>This GL code is used to record explicit, measurable equity interests in joint ventures.</p>
1960	<p>Negative Net Pension Obligation</p> <p>The balance of this GL code represents the state's cumulative contributions for pension benefits that exceed the state's annual required contribution (ARC) for the current and prior fiscal years. Because this GL code does not represent available spendable resources, it is only to be used to facilitate full accrual basis financial reporting.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
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**1970 - DEFERRED OUTFLOWS OF RESOURCES**

Deferred outflows of resources represent a consumption of net position by the state that is applicable to a future reporting period.

1971	<p>Deferred Outflows on Certificate of Participation (COP) Refundings</p> <p>The balance of this GL code represents the remaining difference (debit balance) between the proceeds of the refunding (new) COP and the net carrying value of the refunded (old) COP. The deferred charge is amortized using GL code 6512 in proprietary accounts and GL code 6593 in the General Long-Term Obligations Subsidiary Account with Subobject WB "Amortization."</p>
1972	<p>Deferred Outflows on Bond Refundings</p> <p>The balance of this GL code represents the remaining difference (debit balance) between the proceeds of the refunding (new) bonds and the net carrying value of the refunded (old) bonds. The deferred charge is amortized using GL code 6512 in proprietary accounts and GL code 6593 in the General Long-Term Obligations Subsidiary Account with Subobject WB "Amortization."</p>
1973	<p>Accumulated Decrease in Fair Value of Hedging Derivatives</p> <p>The balance of this GL code represents the decrease in fair value of hedging derivatives where the hedged items are neither assets nor liabilities reported at fair value.</p>

**2000 - CAPITAL ASSETS**

Capital assets are tangible or intangible assets held and used in state operations, which have a service life of more than one year and meet the state's capitalization policy.

Capital assets of the state include land, infrastructure, improvements to land, buildings, leasehold improvements, vehicles, furnishings, equipment, collections, and all other tangible and intangible assets that are used in state operations.

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
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General Ledger accounts are assigned to the following types of capital assets that meet the state's capitalization policy:

- Non-Depreciable Capital Assets
- Depreciable Capital Assets

**2100 - NON-DEPRECIABLE CAPITAL ASSETS**

2110	<p>Land</p> <p>The balance of this GL code represents the original cost, or estimated value at time of donation, of land owned by the state. Land also includes land use rights with indefinite useful lives, such as easements, mineral, timber, and water rights, acquired with the purchase of the underlying land.</p>
2120	<p>Transportation Infrastructure – Modified Approach</p> <p>The balance of this GL code represents the cost of the state highway system operated by the Department of Transportation. These assets normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets, and include roads, bridges, tunnels, and drainage systems related to roads. Infrastructure included in this category use the modified approach to depreciation. (Depreciable transportation infrastructure and all other infrastructure assets are categorized under “Infrastructure” GL Code 2370).</p>
2130	<p>Art Collections, Library Reserve Collections, and Museum and Historical Collections</p> <p>The balance of this GL code represents the cost of individual works of art or a group of original art works, documents and books with historical or literary significance, and artifacts. The items in this category have useful lives that are not diminished over time and meet the criteria for a non-capitalizable collection (refer to Subsection 30.20.22.a), but are capitalized at the discretion of the agency.</p>
2140	<p>Intangible Assets with Indefinite Useful Lives</p> <p>The balance of this GL code represents the cost of purchased or constructed intangible assets for which there are no factors that limit the useful life of the asset such as permanent easements or water rights not acquired with a land purchase. Refer to GL Code 2470 "Intangible Assets with Definite Useful Lives" and GL 2110 “Land.”</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
5290	<p>Unearned Revenues</p> <p>The balance of this account represents the long-term portion of amounts for which the asset recognition criteria have been met, but for which the earnings process is not complete.</p>
5291	<p>Deposits Payable</p> <p>The balance of this GL code represents long-term amounts payable for deposits made by customers or contractors.</p>
5293	<p>Liability for Unclaimed Property Refunds</p> <p>The balance of this GL code represents the long-term portion of unclaimed property held by the state that is expected to be refunded to claimants.</p>
5297	<p>Fees Payable</p> <p>The balance of this GL code represents the long-term portion of fees payable by the state in transactions involving bond and COP sales.</p>
5299	<p>Other Obligations</p> <p>The balance of this GL code represents long-term portions of other long-term obligations.</p>
<b><u>5900 - OTHER CREDITS</u></b>	
5910	<p>Unamortized Premiums on Bonds Sold</p> <p>The balance of this GL code represents the original issue premium (OIP) on the sale of a bond that remains to be amortized over the remaining life of the bonds. This GL code is used when the OIP is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual, current financial resources basis of accounting) record OIP to GL Code 3210 Revenue Source Code 0863 "Original Issue Premium."</p>
5920	<p>Unamortized Premiums on COPs Sold</p> <p>The balance of this GL code represents the original issue premium (OIP) on the sale of a COP that remains to be amortized over the remaining life</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
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of the COP. This GL code is used when the OIP is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual, current financial resources basis of accounting) record OIP to GL Code 3210 Revenue Source Code 0863 "Original Issue Premium."

**5192, 5266, 5268, 5283, and 5292 - DEFERRED INFLOWS OF RESOURCES**

Deferred inflows of resources represent acquisition of net position by the state that is applicable to a future reporting period.

5192 Unavailable Revenues

The balance of this GL code represents the short-term portion of amounts for which the asset recognition criteria have been met, but for which the availability criteria have not been met. The use of this GL code is restricted to governmental fund-type accounts.

5266 Deferred Inflows on Certificate of Participation (COP) Refundings

The balance of this GL code represents the remaining difference (credit balance) between the proceeds of the refunding (new) COP and net carrying value of the refunded (old) COP. The deferred charge is amortized using GL code 6512 in proprietary accounts and GL code 6593 in the General Long-Term Obligations Subsidiary Account with Subobject WB "Amortization."

5268 Deferred Inflows on Bond Refundings

The balance of this GL code represents the remaining difference (credit balance) between the proceeds of the refunding (new) bonds and the net carrying value of the refunded (old) bonds. The deferred charge is amortized using GL code 6512 in proprietary accounts and GL code 6593 in the General Long-Term Obligations Subsidiary Account with Subobject WB "Amortization."

5283 Accumulated Increase in Fair Value of Hedging Derivatives

The balance of this GL code represents the increase in fair value of hedging derivatives where the hedged items are neither assets nor liabilities reported at fair value.

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
5292	<p data-bbox="483 325 769 352">Unavailable Revenues</p> <p data-bbox="483 401 1414 541">The balance of this GL code represents the long-term portion of amounts for which the asset recognition criteria have been met, but for which availability criteria have not been met. The use of this GL code is restricted to governmental fund-type accounts.</p>
<b><u>6000 - BUDGETARY AND EXPENDITURE/EXPENSE CONTROL</u></b>	
<b><u>6100 - EXPENDITURE AUTHORITY AND ESTIMATED EXPENDITURES</u></b>	
6110	<p data-bbox="483 766 1049 793">Approved Unallotted Expenditure Authority</p> <p data-bbox="483 835 1438 934">The balance of this GL code represents the unallotted portion of legislative appropriations or the estimate of nonappropriated expenditures/expenses not intended to be spent during the fiscal period.</p>
<b><u>6200 - ALLOTMENTS</u></b>	
6210	<p data-bbox="483 1054 760 1081">Approved Allotments</p> <p data-bbox="483 1123 1300 1186">The balance of this GL code represents authorized allotments of appropriated funds for the biennium.</p>
6215	<p data-bbox="483 1232 878 1260">Estimated Unallotted Expenses</p> <p data-bbox="483 1302 1446 1400">The balance of this GL code represents estimated nonbudgeted expenses that are not included in the agency allotment plan. (Used only in enterprise and internal service funds.)</p>
<b><u>6300 - RESERVES</u></b>	
6310	<p data-bbox="483 1520 732 1547">Approved Reserves</p> <p data-bbox="483 1589 1414 1652">The balance of this GL code represents amounts transferred from allotted status to reserve status for legislative appropriations.</p>
<b><u>6400 - OTHER ALLOTMENT CHARGES</u></b>	
6410	<p data-bbox="483 1772 672 1799">Encumbrances</p> <p data-bbox="483 1841 1409 1900">This GL code is used to record encumbrance activity from July 1 to June 30 each year. GL Code 9510, "Reserved for Encumbrances" is the</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	offsetting entry to this GL code. At the end of a biennium, this GL code is to equal zero.
	<b><u>6500 - EXPENDITURES/EXPENSES</u></b>
6505	Accrued Expenditures/Expenses  This GL code is used to record expenditures/expenses for goods and/or services that meet GAAP recognition criteria of the fund type, but remain unpaid.
6510	Cash Expenditures/Expenses  This GL code is used to record all expenditures/expenses paid from July 1 to June 30. Accrued expenditures/expenses may also be recorded by unique AFRS agencies in this general ledger account.
6511	Depreciation/Amortization Expense  This GL code is used to record the amount of depreciation and amortization computed on capital assets owned by proprietary and trust fund type accounts. This GL code is to be offset by an entry to the appropriate GL Code series 2XXX, "Allowance for Depreciation" or "Allowance for Amortization – Intangible Assets." Only used with Subobject WA "Depreciation/Amortization."
6512	Amortization Expense  This GL code is used to recognize amortization of premiums and discounts on debt instruments as well as deferred outflows and inflows on debt refunding recorded in proprietary and trust funds. Only used with Subobject WB "Amortization."
6514	Capital Asset Acquisitions by Lease - Purchase Agreements or Certificates of Participation  This GL code is used to record acquisitions of capital assets through lease-purchase agreements or certificates of participation (COPs). GL 6514 should be used only in governmental funds. In most cases, GL Code 6514 should equal GL Code 3221.
6515	Bad Debts Expense  This GL code is used to record the expense recognized in the process of

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	valuing accounts receivable that had revenue as the offsetting entry. It indicates the portion of receivables that is estimated never to be collected. (Used only in proprietary and trust funds.)
6516	<p>Cost of Goods Sold</p> <p>This GL code is used to record the inventory cost incurred upon sale of purchased or produced merchandise held for resale. (Used only with nonbudgeted sub-objects FA through FJ.)</p>
6525	<p>Expense Adjustments/Eliminations (GAAP)</p> <p>This GL code is used in allotted funds when a difference occurs in GAAP and budgetary recording of an accounting event. For example, when purchasing a capital asset in an allotted enterprise fund, it is necessary to debit the appropriate capital asset account and credit cash or accounts payable. For budgetary accounting, it is also necessary to debit GL Code 6505 or 6510 and credit this GL code.</p>
6560	<p>Estimated Accrued Expenditures/Expenses</p> <p>This GL code is used at the end of an expenditure authority period to record estimated expenditures/expenses for goods and/or services received by June 30 for which the exact amount is not known.</p>
6591	<p>Depreciation/Amortization Expense (General Capital Assets Subsidiary Account Only)</p> <p>This GL code is used to record depreciation and amortization computed on capital assets owned by governmental fund type accounts. GL Code 6591 is to be offset by an entry to the appropriate GL Code series 2XXX, "Allowance for Depreciation" or "Allowance for Amortization – Intangible Assets." Only used with Subobject WA "Depreciation/Amortization."</p>
6592	<p>Interest Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This GL code is used to recognize accrued interest expense on bonds recorded in the General Long-Term Obligations Subsidiary Account.</p>
6593	<p>Amortization Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This GL code is used to recognize amortization of premiums and discounts</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	on debt instruments as well as deferred outflows and inflows on debt refundings recorded in the General Long-Term Obligations Subsidiary Account. Only used with Subobject WB "Amortization."
6594	<p>Pollution Remediation Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This GL code is used to recognize pollution remediation expenses related to governmental fund type accounts. GL Code 6594 is to be offset by an entry to GL Code 5287 "Pollution Remediation Obligation."</p>
6595	<p>Other Postemployment Benefits Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This GL code is used to recognize expense for postemployment benefits for employees of governmental fund type accounts. GL Code 6595 is to be offset with an entry to GL Code 5282 "Other Postemployment Benefits Obligation."</p>
6596	<p>Excess Contributions for Pension Benefits (General Long-Term Obligations Subsidiary Account Only)</p> <p>This GL code is used to record the current year adjustment to the cumulative total of the state's contributions for pension benefits in excess of the annual required contributions (ARC). GL Code 6596 is to be offset with an entry to GL Code 1960 "Negative Net Pension Obligation."</p>
6597	<p>Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)</p> <p>This GL code is used to record the difference between the cost of a capital asset and its accumulated depreciation when the asset is disposed of or written off. To be used in the General Capital Assets Subsidiary Account only.</p>
	<b><u>7000 - AFRS/TREASURY CLEARING</u></b>
	<b><u>7100 - IN-PROCESS CONTROL</u></b>
7110	<p>Receipts In-Process</p> <p>This GL code is used for all treasury funds to record all cash received and recorded by an agency, but not yet posted by the State Treasurer.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
7120	<p>Warrants In-Process/ACH (Automated Clearing House) Payments In-Process</p> <p>This GL code is used for all treasury funds to record the amount of all warrants prepared and recorded by an agency, but not yet signed and returned to the agency by the State Treasurer. This GL code is also used to record ACH payments.</p>
7130	<p>Warrant Cancellations In-Process</p> <p>This GL code is used for all treasury funds to record the amount of all warrant cancellations recorded by an agency, but not yet posted by the State Treasurer.</p>
7140	<p>Journal Vouchers In-Process</p> <p>This GL code is used for all treasury funds to record the amount of all interfund or interagency Journal Vouchers for cash transfers which have been recorded by or on behalf of an agency, but not yet posted by the State Treasurer, or posted by the State Treasurer but not yet posted by the agency. This GL code is also used to record IAPs (Inter-Agency Payments) and IFTs (Interfund Transactions) which are automated transactions.</p>
<b><u>9000 - FUND BALANCE AND NET POSITION</u></b>	
<b><u>9100 - BUDGETARY CONTROL</u></b>	
9100	<p>Budgetary Control Summary</p> <p>The balance of this GL code represents offsetting differences for budgetary account entries. This GL code is the contra-account for GL Code 3100 series, "Estimated Revenues," GL Code 6100 series "Expenditure Authority and Estimated Expenditures," GL Code 6200 "Allotments," and GL Code 6300 "Reserves."</p>
<b><u>9110, 9120, and 9130 - NONSPENDABLE FUND BALANCE</u></b>	
9110	<p>Nonspendable Permanent Fund Principal</p> <p>The balance of this GL code represents that portion of fund balance in permanent funds that is legally required to be maintained intact.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
9112	<p>Nonspendable Permanent Funds – Unrealized Gain/Loss</p> <p>The balance of this GL code represents temporary increases and decreases in the value of the corpus of a permanent fund due to market fluctuations.</p>
9120	<p>Nonspendable Consumable Inventories</p> <p>The balance of this GL code represents the portion of fund balance that cannot be spent because consumable inventories do not represent available spendable resources even though they are a component of fund balance. This GL code is the contra account for GL Code 1410, "Consumable Inventories."</p>
9122	<p>Nonspendable Petty Cash</p> <p>The balance of this GL code represents the portion of fund balance that cannot be spent because petty cash does not represent available spendable resources, even though petty cash is a component of net current assets.</p>
9123	<p>Nonspendable Investments</p> <p>The balance of this GL code represents the portion of fund balance that cannot be spent either because long-term investments do not represent available spendable resources or because of use restrictions imposed by external parties or by law through constitutional provision or enabling legislation.</p>
9130	<p>Nonspendable Student Loans Receivable</p> <p>The balance of this GL code represents the portion of fund balance that cannot be spent because student loans receivable do not represent available spendable resources even though they are a component of net current assets.</p>
9131	<p>Nonspendable Receivables – Long-Term</p> <p>The balance of this GL code represents the portion of fund balance that cannot be spent because net receivables long-term (GL Codes 1611, 1614, 1619, 1641, 1644, 1649, 1651, 1652, 1653, 1654, and 1657) do not represent available spendable resources even though they are a component of net current assets.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
	<b><u>9200 - RESTRICTED FUND BALANCE</u></b>
9230	<p>Restricted for Higher Education</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for higher education purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9231	<p>Restricted for Permanent Funds – Realized Investment Losses</p> <p>The balance in this GL code represents the unamortized portion of realized investment losses that resulted in or would have resulted in a negative net change in fund balance exclusive of unrealized gains and losses. These realized investment losses are tracked separately and amortized against future beneficiary distributions.</p>
9232	<p>Restricted for Education</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for K-12 education purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9234	<p>Restricted for Transportation</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for transportation purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9235	<p>Restricted for Bond Covenants</p> <p>The balance of this GL code represents that portion of fund balance that is restricted by bond covenants.</p>
9238	<p>Restricted for Other Purposes</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for other purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
9240	<p>Restricted for Human Services</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for human services purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9242	<p>Restricted for Wildlife and Natural Resources</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for wildlife and natural resources purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9244	<p>Restricted for Local Grants and Loans</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for local grant and loan purposes by enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9246	<p>Restricted for School Construction</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for school construction purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9248	<p>Restricted for State Facilities</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for state facility purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9250	<p>Restricted for Budget Stabilization</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for budget stabilization by the Article VII, section 12 of the State Constitution.</p>
9252	<p>Restricted for Debt Service</p> <p>The balance of this GL code represents that portion of fund balance that is</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	restricted for expenditure for debt service purposes by the parties external to the State (such as creditors).
9255	Restricted for Cash and Investments with Escrow Agents and Trustees
	The balance of this GL code represents that portion of fund balance that is restricted by escrow or trust agreements.
9260	Restricted for Pollution Remediation Liabilities
	The balance of this GL code represents that portion of fund balance that is restricted for expenditure for pollution remediation purposes by enabling legislation, court orders, legal settlements or parties external to the State (such as grantors, contributors, and other governments).
9270	Restricted for Unspent Bond Proceeds
	The balance of this GL code represents that portion of fund balance that is restricted for unspent bond proceeds by bond covenants.
9271	Restricted for Operations and Maintenance Reserve
	The balance of this GL code represents that portion of fund balance that is restricted for operations and maintenance expenditures by bond covenants.
9272	Restricted for Repair and Replacement Reserve
	The balance of this GL code represents that portion of fund balance that is restricted for repair and replacement expenditures by bond covenants.
9273	Restricted for Revenue Stabilization
	The balance of this GL code represents that portion of fund balance that is restricted for revenue stabilization by bond covenants.
9274	Restricted for Unspent GARVEE Bond Proceeds
	The balance of this GL code represents that portion of fund balance that is restricted for unspent GARVEE bond proceeds.

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
9283	<p>Restricted for Third Tier Debt Service</p> <p>The balance of this GL code represents that portion of fund balance that is restricted by third tier debt service agreements.</p>
9285	<p>Restricted for GARVEE Bond Debt Service</p> <p>The balance of this GL code represents that portion of fund balance that is restricted by GARVEE bond debt service agreements.</p>
<b><u>9310, 9320, 9330, and 9340 - COMMITTED FUND BALANCE</u></b>	
9310	<p>Committed for Higher Education</p> <p>The balance of this GL code represents fund balance committed to higher education where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
9311	<p>Committed for Education</p> <p>The balance of this GL code represents fund balance committed to K-12 education where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
9320	<p>Committed for Transportation</p> <p>The balance of this GL code represents fund balance committed to transportation where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
9321	<p>Committed for Other Purposes</p> <p>The balance of this GL code represents fund balances committed to other purposes where resources are used only for the specific purpose(s) determined by formal action of the state legislature.</p>
9323	<p>Committed for Human Services</p> <p>The balance of this GL code represents fund balance committed to human services where resources are used only for the specific purposes determined by formal action of the state legislature.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
9324	<p>Committed for Wildlife and Natural Resources</p> <p>The balance of this GL code represents fund balance committed to wildlife and natural resources where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
9325	<p>Committed for Local Grants and Loans</p> <p>The balance of this GL code represents fund balances committed to local grants and loans where resources are used only for the specific purposes determined by formal action of state legislature.</p>
9330	<p>Committed for State Facilities</p> <p>The balance of this GL code represents fund balance committed for state facilities where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
9340	<p>Committed for Debt Service</p> <p>The balance of this GL code represents fund balances committed to debt service where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
	<b><u>9370 - ASSIGNED FUND BALANCE</u></b>
9370	<p>Assigned for Working Capital</p> <p>The balance of this GL code represents the portion of fund balance assigned by management for working capital purposes. Amounts assigned for working capital are not considered to represent available spendable resources.</p>
9372	<p>Assigned for Other Purposes</p> <p>The balance of this GL code represents management's intention to use a portion of fund balance for a specific purpose(s).</p>
	<b><u>9390 - UNASSIGNED FUND BALANCE</u></b>
9390	<p>Unassigned</p> <p>The balance of this GL code represents total fund balance in the General</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	<p>Fund in excess of nonspendable, restricted, committed and assigned fund balances. In governmental funds other than the General Fund, it represents excess of nonspendable, restricted and committed fund balances over total fund balance (i.e., deficit).</p> <p><b><u>9510, 9513 and 9514 - BUDGETARY RESERVES</u></b></p>
9510	<p>Reserved for Encumbrances</p> <p>This GL code represents the portion of fund balance legally reserved during the fiscal year for encumbrances accumulated in GL Code 6410, "Encumbrances" or GL Code 9513, "Reserved for Encumbrances for Reappropriated Capital Appropriations," or GL Code 9514, "Reserved for Encumbrances for Continuing Operating Expenditure Authority."</p>
9513	<p>Reserved for Encumbrances for Reappropriated Capital Appropriations</p> <p>The balance of this GL code represents encumbrances outstanding at June 30 of the second fiscal year of the biennium that relate to capital appropriations which are reappropriated in the new biennium.</p>
9514	<p>Reserved for Encumbrances for Continuing Operating Expenditure Authority</p> <p>The balance of this GL code is used to record at summary level the balance of encumbrances for biennial operating expenditure authority at the end of the first year of the biennium not recorded in detail in GL Code 6410 "Encumbrances." It is offset by an entry to GL Code 9510 "Reserved for Encumbrances." At the beginning of the second fiscal year of the biennium, this GL code is reversed and encumbrances are recorded at the detail level in GL Code 6410. This GL code is not used at the end of the biennium.</p>
	<p><b><u>9350, 9400 and 9545 - PROPRIETARY/GOVERNMENT-WIDE NET POSITION</u></b></p>
9350	<p>Net Investment in Capital Assets (OFM Only)</p> <p>The balance of this GL code is calculated as follows: capital assets, including restricted capital assets, net of accumulated depreciation (GL Code Series 2XXX) reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction or improvement of those assets (select GL Codes 51XX and 52XX).</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
9400	Accumulated Earnings (Losses)  The balance of this GL code represents accumulated earnings or losses.
9410	Restricted Net Position  Assets whose use is subject to constraints that are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation. Agencies having a balance in this GL code at year-end are required to disclose the purpose of the reserve.
9450	Unrestricted Net Position (OFM Only)  The portion of net position that is neither restricted nor net investment in capital assets.
9545	Reserved for Unemployment Compensation  The balance of this GL code represents the portion of net position restricted for future payments of unemployment compensation benefits.
<b><u>9550 and 9600 - NET POSITION FOR PENSIONS AND OTHER TRUSTS</u></b>	
9550	Reserved for Retirement Systems  The balance of this GL code represents the portion of net position held in trust for future payments of retirement pensions.
9551	Reserved for Deferred Compensation  The balance of this GL code represents the portion of net position held in trust for future payments of deferred compensation to plan participants.
9554	Reserved for Local Government Investment Pool Participants  The balance of this GL code represents the portion of net position held in trust for future payments to participants of the Local Government Investment Pool.
9601	Reserved for Members (DRS Only)  The balance of this GL code represents the portion of the net position held in trust for retirement system member defined benefit account balances.

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
9603	<p>Reserved for Benefits (DRS Only)</p> <p>The balance of this GL code represents the portion of the net position held in trust for future retirement system pension benefit payments.</p>
9604	<p>Reserved for Benefits – Medical (DRS Only)</p> <p>The balance of this GL code represents the portion of the net position held in trust for future retirement system medical benefit payments in LEOFF 2, WSPRS 1, and WSPRS 2.</p>
9607	<p>Reserved for Higher Education Retirement Plan Supplemental Benefits (DRS only)</p> <p>The balance of this GL code represents the portion of net position held in trust for future higher education retirement plan supplemental benefit payments.</p>
9608	<p>Reserved for Members Defined Contributions - SIB (DRS Only)</p> <p>The balance of this GL code represents the portion of the net position held in trust for retirement system member defined contribution account balances invested with the State Investment Board.</p>
9609	<p>Reserved for Members Defined Contributions - Self-Directed (DRS Only)</p> <p>The balance of this GL code represents the portion of the net position held in trust for retirement system member defined contribution account balances invested in self-directed options.</p>
<b><u>9700 - FUND BALANCE/NET POSITION CHANGES and CORRECTIONS</u></b>	
9720	<p>Prior Period Material Corrections (OFM Only)</p> <p>The balance of this GL code represents prior period material corrections made to beginning balances in fund equity accounts approved by OFM.</p>
9721	<p>Fund Type Reclassification Changes (OFM Only)</p> <p>The balance of this GL code represents a fund reclassification from one fund type to another fund type, approved by OFM.</p>

## Uniform Chart of Accounts

<b>GL CODE</b>	<b>GENERAL LEDGER CODE DESCRIPTION</b>
9722	Accounting Policy Changes (OFM Only)  The balance of this GL code represents prior period adjustments resulting from a change in accounting policy, approved by OFM.
9723	Capital Asset Policy Change  The balance of this GL code represents prior period adjustments resulting from a change in the threshold for capitalization of assets, approved by OFM.
<b><u>9800 - GENERAL CAPITAL ASSETS VALUATION</u></b>	
9850	Investment in General Capital Assets  The balance of this GL code represents the net equity in general capital assets constructed or purchased with governmental fund type account monies. (Used only in the General Capital Assets Subsidiary Account.)
<b><u>9900 - AFRS CLEARING</u></b>	
9910	Current Period Clearing  This GL code is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this GL code should be zero.
9920	Current Period Clearing (All Fund Types Except Subsidiary Accounts)  This GL code is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this GL code should be zero.
9940	Reserve Clearing (DRS Only)  This GL code is used in AFRS as an offset to clear direct transfers between reserve accounts in pension trust funds. The balance of this GL code should be zero.
9998	Beginning Balance Clearing (OFM Only)  This GL code is used in AFRS for entries to beginning general ledger account balances. The balance of this GL code should be zero.



## 75.50

# Expenditure Authority Codes

### 75.50.10

June 1, 2009

## Expenditure authority type and expenditure character codes with descriptions

### Expenditure Authority

#### Type Code

#### Expenditure Authority Type Description

1	State	Denotes appropriations funded by revenues generated by the state's authority to tax, license, or collect fees from the public.
2	Federal	Denotes appropriations funded by grants and contracts with federal government agencies. Does not include grants and contracts under the American Recovery and Reinvestment Act (ARRA) of 2009.
3	Federal - Unanticipated	Denotes expenditure authority funded by grants and contracts with federal government agencies that were not included in the biennial budget request. Does not include grants and contracts under the ARRA.
4	Governor's Emergency Allocation	Denotes the appropriation assigned to the funding identified as "Governor's Emergency" in the Appropriation Act.
6	Nonappropriated	Denotes activity associated with nonappropriated/allotted and nonbudgeted accounts.
7	Private/Local	Denotes appropriations funded by grants, contracts, etc., with private parties or local government agencies.

## Uniform Chart of Accounts

Code	Statewide Sub- subject	Title
	SW14	• Shift Differential Overtime
	SW17	• Assignment Pay Overtime
<b>B - EMPLOYEE BENEFITS</b>		
BA		Old Age, Survivors, and Disability Insurance
BB		Retirement and Pensions
BC		Medical Aid and Industrial Insurance
	SW33	• Medical Aid Fund
	SW34	• Supplemental Pension
	SW35	• Accident Fund
BD		Health, Life, and Disability Insurance
BE		Allowances
	SW21	• Commute Trip Reduction
	SW22	• Cellular device
BF		Unemployment Compensation
BG		Supplemental Retirement Payments
BH		Hospital Insurance (Medicare)
BR		Other Postemployment Benefits
BT		Shared Leave Provided - Sick Leave
BU		Shared Leave Provided - Personal Holiday
BV		Shared Leave Provided - Vacation Leave
BW		Shared Leave Received
BZ		Other Employee Benefits
<b>C - PROFESSIONAL SERVICE CONTRACTS</b>		
CA		Management and Organizational Services
CB		Legal and Expert Witness Services
CC		Financial Services
CD		Computer and Information Services
CE		Social Research Services
CF		Technical Research Services
CG		Marketing Services
CH		Communication Services
CJ		Training Services
CK		Recruiting Services
CZ		Other Professional Services

## Uniform Chart of Accounts

Code	Statewide Sub- subject	Title
<b>E - GOODS AND ROUTINE OTHER SERVICES</b>		
EA		Supplies and Materials
EB		Communications and Telecommunications Services
EC		Utilities
ED		Rentals and Leases – Land and Buildings
EE		Repairs, Alterations, and Maintenance
EF		Printing and Reproduction
EG		Employee Professional Development and Training
EH		Rentals and Leases – Furnishings and Equipment
EI		Retailer Commissions
EJ		Subscriptions
EK		Facilities and Services
EL		Data Processing Services (Interagency)
EM		Attorney General Services
EN		Personnel Services
EP		Insurance
ER		Other Routine Contractual Services
	SW31	• Employee Parking
ES		Vehicle Maintenance and Operating Costs
ET		Audit Services
EV		Administrative Hearings Services
EW		Archives and Records Management Services
EX		OMWBE Services
EY		Software Licenses and Maintenance
EZ		Other Goods and Services
<b>F - COST OF GOODS SOLD (Proprietary Funds Only)</b>		
FA		Net Cost of Goods Sold
FB		Purchases
FC		Returned Purchases
FD		Freight-In
FE		Discounts
FF		Inventory Adjustment
FG		Direct Labor
FH		Raw Materials (Direct Materials)
FJ		Manufacturing Overhead

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**Uniform Chart of Accounts**

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<b>Code</b>	<b>Title and Description</b>
<b>0600</b>	<b>Transfers</b>  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.
<b>0800</b>	<b>Other Revenues and Financing Sources</b>  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.
<b>0900</b>	<b>Non-Revenue Activities</b>  Amounts related to various suspense codes that must be adjusted to zero at year-end.

## Uniform Chart of Accounts

**75.80.30**

July 1, 2013

**Sequential by code number**

<b>Code</b>	<b>Title</b>
	<b>0100 - Taxes</b>
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
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	Marijuana Excise Tax
0124	Tribal Cigarette Tax
0125	Cigarette Tax
0126	Other Tobacco Products Tax
0127	I-773 Cigarette Tax
0128	Solid Waste Collection Tax
0129	I-773 Other Tobacco Tax
0130	Insurance Premium Tax
0131	Carbonated Beverage Tax
0134	Tax Credits - Public Utilities
0135	Public Utilities Tax
0136	Public Utilities District Privilege Tax
0137	Syrup (Soda) Tax
0140	Pari-mutuels Tax

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**Uniform Chart of Accounts**

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<b>Code</b>	<b>Title</b>
0141	Petroleum Products Tax
0143	Intermediate Care Facility Tax
0145	Amusements Tax
0149	Watercraft Excise Tax
0150	Property Tax
0151	Excise Taxes - Other
0155	Inheritance/Estate Taxes
0157	Real Estate Excise Tax
0158	Motor Vehicle 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)
 <b>0200 - Licenses, Permits, and Fees</b>	
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

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	Marijuana 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
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

## Uniform Chart of Accounts

<b>Code</b>	<b>Title</b>
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
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	Master 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

## Uniform Chart of Accounts

Code	Title
	<b>0300 - Federal Revenue</b>
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
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

Code	Title
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
<b>0500 - Private/Local Charges and Miscellaneous Revenue</b>	
0523	Board, Room, and Meals
0535	Energy Facility Application and Monitoring Fees
0541	Contributions and Grants
0546	Federal Revenue – Pass Through
0597	Reimbursable Contracts
<b>0600 - Transfers</b>	
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	Streamlined Sales and Use Tax Mitigation Transfer
0635	Air Pollution Control (Ride Share) Transfer
0636	State Treasurer’s Service Account Transfer
0637	Liquor Excise Tax Account Transfer
0640	Washington Opportunity Pathways Account Transfer – Lottery Revenues
0641	Stadium & Exhibition Account Transfer – Lottery Revenues

## Uniform Chart of Accounts

Code	Title
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
0666	Fair Account Transfer
0667	Initiative 773 Transfers
0668	Education Savings Account 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	UW Internal Lending Program Transfers
0689	Operating Transfers - Toll Charges
0690	Special Transfers
0693	Operating Transfers - Debt Service
0694	Operating Transfers - Debt Service Reimbursements
0696	Operating Transfers - Motor Fuel Taxes
	<b>0800 - Other Revenues and Financing Sources</b>
0802	Employer Pension Contributions
0803	Member Pension Contributions
0804	State Pension Contributions
0807	Certificates of Participation
0809	Capital Leases

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**Uniform Chart of Accounts**

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<b>Code</b>	<b>Title</b>
0820	Capital Contributions
0825	Pool Participant Contributions
0850	Payments to Refunded COP Escrow Agents
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 Refunded Bond Escrow Agents
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
0863	Original Issue Premium
0864	Taxable Bonds Issued
0865	Note Proceeds
0866	Loan Principal Repayment
0871	Special Items
0872	Extraordinary Items
	<b>0900 - Non-Revenue Activities*</b>
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.

## Uniform Chart of Accounts

**75.80.40**

August 1, 2013

**Sequential by code number with description****Code****Title****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 Credits – 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 &amp; 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. (RCWs 82.12.022 and 82.14.230)

0109

Tax Credits - Brokered Natural Gas

Credits allowed to offset the brokered natural gas tax liability. (RCWs 82.12.022 and 82.14.230)

Code	Title
0110	<p>Compensating Tax</p> <p>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)</p>
0111	<p>Tax Credits - Compensating Tax</p> <p>Credits allowed in statute to offset compensating tax liability. (chapter 82.12 RCW)</p>
0112	<p>Hazardous Substance Tax</p> <p>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)</p>
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>Enhanced 911 tax which is levied on telephone access lines (switched access lines, radio access lines, and interconnected voice over internet protocol service lines). (RCW 82.14B.030)</p>
0118	<p>Liter Tax – Liquor</p> <p>Tax levied on the selling price of spirits in their original packaging on a per</p>

## Uniform Chart of Accounts

Code	Title
	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	Marijuana Excise Tax  Tax levied on producers, processors and retailers on the wholesale and retail selling price of marijuana, useable marijuana and marijuana-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)

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**Uniform Chart of Accounts**

75.80.40

Code	Title
0126	<p>Other Tobacco Products Tax</p> <p>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)</p>
0127	<p>I-773 Cigarette Tax</p> <p>Additional tax authorized on cigarettes with passage of Initiative 773. (RCWs 43.72.900(3) and 82.24.028)</p>
0128	<p>Solid Waste Collection Tax</p> <p>Tax levied on charges for solid waste services including the collection, transfer, storage, and disposal of solid waste. (RCW 82.18.020)</p>
0129	<p>I-773 Other Tobacco Tax</p> <p>Additional tax authorized on other tobacco products with passage of Initiative 773. (RCWs 43.72.900(3) and 82.24.028)</p>
0130	<p>Insurance Premium Tax</p> <p>Tax levied on the net premiums received by insurers doing business in Washington. (RCWs 48.14.020 and 48.14.021)</p>
0131	<p>Carbonated Beverage Tax</p> <p>Tax levied on the on the privilege of selling carbonated beverages in Washington. (Title 82 RCW)</p>
0134	<p>Tax Credits - Public Utilities</p> <p>Credits specified in statute to offset the public utilities tax. (chapter 82.16 RCW)</p>
0135	<p>Public Utilities Tax</p> <p>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)</p>
0136	<p>Public Utilities District Privilege Tax</p> <p>Tax levied on electric generating facilities of public utilities districts for the privilege of operating in Washington. (chapter 54.28 RCW)</p>

## Uniform Chart of Accounts

Code	Title
0137	<p>Syrup (Soda) Tax</p> <p>Tax levied on syrup used in making carbonated beverages. (chapter 82.64 RCW)</p>
0140	<p>Pari-mutuels Tax</p> <p>Tax levied on the gross receipts of pari-mutuel machines at licensed horse racing events. (chapter 67.16 RCW)</p>
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 mentally retarded persons. (chapter 82.65A RCW)</p>
0145	<p>Amusements Tax</p> <p>Tax levied on the gross receipts from boxing matches, wrestling exhibitions, and martial arts contests or shows and closed circuit telecasts of such matches or exhibitions viewed within Washington. (chapter 67.08 RCW)</p>
0149	<p>Watercraft Excise Tax</p> <p>Tax levied on the fair market 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>
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>

<b>Code</b>	<b>Title</b>
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  Fees collected from landowners for various types of permits to allow burning on property. (chapter 70.94 RCW)

## Uniform Chart of Accounts

Code	Title
0226	<p>Corporation Licenses and Fees</p> <p>Fees collected from corporations including original application fees, renewal fees, business filing fees, digital signature fees, late fees, etc. (chapter 23B.01 RCW)</p>
0227	<p>Marijuana Licenses and Fees</p> <p>Licenses and fees collected from producers, processors and retailers engaged in the wholesale and retail sale of marijuana, useable marijuana and marijuana-infused products. (RCW 69.50.325)</p>
0229	<p>Electrical Licenses</p> <p>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)</p>
0231	<p>Employment Agency Licenses</p> <p>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)</p>
0232	<p>Engineering and Surveying Licenses</p> <p>Fees collected to license and regulate persons or businesses engaged in providing engineering or land surveying services. (chapter 18.43 RCW)</p>
0233	<p>Farm Labor Licenses</p> <p>Licenses and fees collected from farm related businesses who hire migrant farm labor. (chapter 19.30 RCW)</p>
0234	<p>Educational Institutions Registration Fees</p> <p>Application and renewal fees collected from colleges and universities which fall under the Degree-Granting Institutions Act. (RCW 28B.85.060)</p>
0236	<p>Firearms Licenses, Fees, and Permits</p> <p>Fee collected to license firearms dealers and those persons applying for concealed weapons permits. (chapter 9.41 RCW)</p>

Code	Title
0237	<p>Commercial Fishing Licenses</p> <p>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)</p>
0238	<p>Franchise Licenses</p> <p>Fees from securities registration and notification filing fees.</p>
0240	<p>Funeral Licenses</p> <p>Fees collected to license and regulate the handling of human remains, embalmers, funeral directors and funeral establishments. (chapter 18.39 RCW)</p>
0242	<p>Health Fees and Licenses</p> <p>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)</p>
0244	<p>Horse Racing Licenses and Fees</p> <p>Licenses and other fees collected by the Washington Horse Racing Commission. (chapter 67.16 RCW)</p>
0245	<p>Hunting and Fishing Licenses</p> <p>License fees collected from individuals for recreational fishing, big game hunting and small game hunting. (chapter 77.32 RCW)</p>
0246	<p>Insurance Licenses and Fees</p> <p>Licenses, appointment, renewal and related fees collected from insurance agents and brokers. (chapter 48.17 RCW)</p>
0248	<p>Liquid Fuel Licenses</p> <p>Special fuel trip permit filing fees. (RCW 82.38.100)</p>

Code	Title
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)

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<b>Code</b>	<b>Title</b>
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)
0266	Power Licenses  Annual fees collected from operators of hydropower facilities. (chapter 90.16 RCW)
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)

## Uniform Chart of Accounts

Code	Title
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)
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)

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<b>Code</b>	<b>Title</b>
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)
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	Master License Fees  Fees collected for filing of master license applications, renewals or late fees. (RCW 19.02.085)

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Code	Title
0294	<p>Hazardous Waste Fees</p> <p>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)</p>
0295	<p>Certified Acupuncturist Licenses</p> <p>Certification and license application and renewal fees collected for acupuncture health care professionals. (chapter 18.06 RCW)</p>
0296	<p>Replacement Tire Fee</p> <p>Fee charged on the retail sale of new tires. (RCW 70.95.510)</p>
0297	<p>Boating Safety Distributions</p> <p>Distributions to local governments of boating safety funds. (RCW 88.02.650)</p>
0298	<p>Alcohol Beverage License Fees Distributions</p> <p>Distributions of license fees to the University of Washington and Washington State University. (RCW 66.08.180)</p>
0299	<p>Other Licenses, Permits, and Fees</p> <p>All other licenses, permits and fees collected without specific revenue source coding assigned to them.</p>
	<p><b>0300 - Federal Revenue</b></p> <p>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.</p>
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

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<b>Code</b>	<b>Title</b>
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.
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.

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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
	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
0358	Securities and Exchange Commission
0359	Small Business Administration
0360	Smithsonian Institution
0361	International Trade Commission
0362	Tennessee Valley Authority
0364	Veterans Administration

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Code	Title
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
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.

Code	Title
0397	<p>Homeland Security</p> <p>Federal revenue received from Homeland Security to fund emergency preparedness including emergency equipment, planning and training, and surveying critical infrastructure.</p>
0398	US Agency for International Development
0399	Federal Assistance – Miscellaneous
03DS	<p>Federal Revenue Distributions (State Treasurer Only)</p> <p>Distributions of reportable federal revenues that must be reported as expenditures on the Schedule of Expenditures of Federal Awards.</p>
	<p><b>0400 - State Charges and Miscellaneous Revenue</b></p> <p>Revenue that the state receives from individuals, organizations, businesses and other governments for goods and services in conjunction with state- sponsored programs.</p>
0401	<p>Investment Income</p> <p>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.</p>
0402	<p>Income from Property</p> <p>Revenues from rentals/leases of state owned land, facilities and equipment. 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.</p>
0404	<p>Cost of Supervision Assessment Fee</p> <p>Fees assessed on offenders under community supervision by the Department of Corrections. (RCWs 72.11.040 and 9.94A.780)</p>

<b>Code</b>	<b>Title</b>
0405	<p>Fines, Forfeits and Seizures</p> <p>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.</p> <p>Does not include penalty assessments for crime victims' compensation which are recorded in Revenue Source Code 0417.</p>
0406	<p>Litter Control Revenue</p> <p>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)</p>
0407	<p>Patient Care</p> <p>Medical and dental co-pays collected from inmates of state correctional facilities.</p>
0409	<p>Interest Income</p> <p>Interest earned unrelated to investing activities. Examples include interest on property sales agreements, past due accounts receivable, and loan agreements.</p>
0410	<p>Unclaimed Monies</p> <p>Amounts received by the Department of Revenue as unclaimed property under the Uniform Unclaimed Property Act. (chapter 63.29 RCW)</p>
0411	<p>Dividend Income</p> <p>Income to shareholders derived from a division of a company's profits. Dividends may be in the form of cash, stock or property.</p>
0413	<p>Capital Gains and Losses</p> <p>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.</p>

Code	Title
0415	<p>Sale of Property – Timber</p> <p>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.</p>
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>

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Code	Title
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> <p>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.</p>
0424	<p>Tuition and Fees</p> <p>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.</p>
0425	<p>Filing Fees and Legal Services</p> <p>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.</p>
0427	<p>Property and Resources Management</p> <p>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.</p>
0430	<p>Dedicated Student Fees</p> <p>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.</p>
0434	<p>Hazardous Waste Cleanup Recoveries</p> <p>Amounts collected by the Department of Ecology for mandatory and voluntary cleanup of hazardous waste cleanup activities, clean up of oil and non-oil spills and environmental restoration.</p>

Code	Title
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>
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 Payment</p> <p>To record annual payment received as required by RCW 36.100.040.</p>

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<b>Code</b>	<b>Title</b>
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> <p>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.</p>
0477	<p>Lottery Ticket Proceeds</p> <p>Amounts received from the sales of lottery tickets. (RCW 67.70.230)</p>
0478	<p>Lottery Ticket Returns</p> <p>Retailer adjustments against lottery ticket sales. Examples include misprinted tickets, torn tickets, promotional tickets and returned tickets. (RCW 67.70.230)</p>
0484	<p>LCB State Excess Profit Distributions</p> <p>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)</p>

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Code	Title
0485	<p>Immaterial Prior Period Adjustments</p> <p>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.</p>
0486	<p>Recoveries of Prior Expenditure Authority Expenditures</p> <p>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.</p>
0487	<p>Recoveries of Student Financial Aid Expenditures</p> <p>Recoveries of overpayments to schools or individuals of state need grant funds.</p>
0489	<p>Amortization</p> <p>The increase or decrease of non-cash changes in the fair value of investments. Only use with GL 3220 "Noncash Revenues."</p>
0490	<p>Cash Over and Short</p> <p>Amounts of cash over or short for a cash deposit, required to make the deposit equal the source document total.</p>
0492	<p>Autopsy Cost Reimbursements</p> <p>Amounts distributed to counties to reimburse for autopsy costs. (RCW 68.50.104)</p>
0493	<p>Aquatic Lands Distributions</p> <p>Amounts distributed to towns from harbor area and tideland leases. Amounts distributed must be used for water-related improvements. (RCW 79.115.150)</p>
0494	<p>Impaired Driving Safety Distributions</p> <p>Amounts distributed to cities, towns, and counties for projects related to reducing impaired driving. (RCWs 46.68.260 and 82.14.320.)</p>

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Code	Title
0496	<p>Insurance Premiums</p> <p>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.</p>
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 63.29 RCW)</p>
	<p><b>0500 – Private/Local Charges and Miscellaneous Revenue</b></p> <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>

Code	Title
0535	<p>Energy Facility Application and Monitoring Fees</p> <p>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)</p>
0541	<p>Private/Local Contributions and Grants</p> <p>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.</p>
0546	<p>Federal Revenue – Pass Through</p> <p>Federal revenue received from other state governments, local governments or private entities.</p>
0597	<p>Reimbursable Contracts</p> <p>Revenue received pursuant to reimbursable contracts with private/local organizations including non-profit organizations, counties, cities, school districts, transit authorities and other states.</p>
	<p><b>0600 – Transfers</b></p> <p>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.</p>
0611	<p>Bond Transfers In</p> <p>Transfers of bond proceeds to an account as specified by law.</p>
0612	<p>Bond Transfers Out</p> <p>Transfers of bond proceeds from an account as specified by law.</p>
0621	<p>Operating Transfers In</p> <p>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.</p>

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Code	Title
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</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>Streamlined Sales and Use Tax Mitigation Transfer</p> <p>Transfers from the General Fund to the Streamlined Sales and Use Tax Mitigation Account (Account 14L) to mitigate local sales tax revenue net losses as a result of the sourcing provisions of the streamlined sales and use tax agreement. (RCW 82.14.500)</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> <p>Transfers from the State Treasurer’s Service Account (Account 404) to the General Fund.</p>

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Code	Title
0637	<p>Liquor Excise Tax Account Transfer</p> <p>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)</p>
0640	<p>Washington Opportunity Pathways Account Transfer – Lottery Revenues</p> <p>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). (RCWs 67.70.240(3) and 67.70.340(1) and (2))</p>
0641	<p>Stadium &amp; Exhibition Account Transfer – Lottery Revenues</p> <p>Transfers of lottery revenues from the State Lottery Account (Account 577) to Stadium and Exhibition Center Account (Account 816). (RCW 67.7.240(5))</p>
0642	<p>Student Achievement Account Transfer – Lottery Revenues</p> <p>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))</p>
0643	<p>Education Construction Account Transfer – Lottery Revenues</p> <p>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))</p>
0644	<p>General Fund Transfer – Lottery Revenues</p> <p>Transfers of lottery revenues from the Shared Game Lottery Account (Account 433) to the General Fund. (RCW 67.70340(4))</p>
0645	<p>Budget Stabilization Transfer</p> <p>Transfers from the General Fund to the Budget Stabilization Account (Account 14B). (RCW 43.79.495)</p>
0647	<p>Child and Family Reinvestment Account Transfer</p> <p>Transfers from the General Fund to the Child and Family Reinvestment Account (Account 18T). (RCW 74.13.107)</p>

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Code	Title
0648	<p>Commuter Trip Reduction Transfer</p> <p>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 commuter trip reduction program. (RCW 82.70.040)</p>
0649	<p>Unclaimed Property Transfer</p> <p>Transfers of unclaimed property between the Unclaimed Personal Property Account (Account 196) and the General Fund. (RCW 63.29.230)</p>
0651	<p>Flood Control Transfer</p> <p>Transfers from the General Fund to the Flood Control Assistance Account (Account 02P). (RCW 86.26.007)</p>
0653	<p>Columbia River Water Delivery Transfer</p> <p>Transfers from the General Fund to the Columbia River Water Delivery Account (Account 15K). (chapter 90.90 RCW)</p>
0654	<p>County Criminal Justice Transfer</p> <p>Transfers from the General Fund to the County Criminal Justice Assistance Account (Account 03L). (RCW 82.14.310)</p>
0655	<p>Municipal Criminal Justice Transfer</p> <p>Transfers from the General Fund to the Municipal Criminal Justice Assistance Account (Account 03M). (RCW 82.14.320/330)</p>
0657	<p>Criminal Justice Treatment Transfer</p> <p>Transfers from the General Fund to the Criminal Justice Treatment Account (Account 05C). (RCW 70.96A.350(4)(a))</p>
0659	<p>Site Closure Account Transfer</p> <p>Transfers from the Perpetual Surveillance and Maintenance Account (Account 500). (RCW 43.200.080)</p>
0663	<p>Recreation Access Pass Transfer</p> <p>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</p>

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Code	Title
	Account (Account 104), the Park Land Trust Revolving Account (Account 087), and the Parks Renewal and Stewardship Account (Account 269). (2SSB 5622)
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)
0677	Agency Incentive Savings Transfers In  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.

Code	Title
0680	<p>Pension Benefit Reserves Transfers In</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</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>UW 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 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>
0693	<p>Operating Transfers - Debt Service</p> <p>Transfer of monies between accounts to facilitate the payment of debt service as specified by law.</p>

## Uniform Chart of Accounts

Code	Title
0694	<p>Operating Transfers - Debt Service Reimbursements</p> <p>Transfer of monies from accounts designated by the legislature to reimburse the General Fund for the payment of debt service.</p>
0696	<p>Operating Transfers - Motor Fuel Taxes</p> <p>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).</p>
<b>0800 – Other Revenues and Financing Sources</b>	
	<p>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.</p>
0802	<p>Employer Pension Contributions</p> <p>Contributions received from employers of members enrolled in state administered pension plans.</p>
0803	<p>Member Pension Contributions</p> <p>Contributions received from members enrolled in state administered pension plans.</p>
0804	<p>State Pension Contributions</p> <p>Contributions received from the General Fund to support state administered pension plans.</p>
0807	<p>Certificates of Participation</p> <p>Resources provided by the 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.</p>

Code	Title
0809	<p>Capital Leases</p> <p>Resources provided through a capital lease agreement used to finance capital acquisitions.</p>
0820	<p>Capital Contributions</p> <p>Intra-state contributions of capital assets received by a proprietary fund type account.</p>
0825	<p>Pool Participant Contributions</p> <p>Contributions received from participant members of the Deferred Compensation Plan and the Local Government Investment Pool (LGIP). (DRS and OST use only)</p>
0850	<p>Payments to Refunded COP Escrow Agents</p> <p>Amounts sent to an Escrow Agent to refund (defease) a COP issue.</p>
0851	<p>Original Issue Discount – Refunding COPs</p> <p>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.</p>
0852	<p>Underwriters Discount / Costs of Issuance – Refunding COPs</p> <p>COP sale expenses associated with the issuance of refunding COPs, specifically, the underwriters discount and cost of issuance expenses.</p>
0853	<p>Original Issue Premium – Refunding COPs</p> <p>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.</p>
0854	<p>Refunding COPs Issued</p> <p>Amount of the total par or face value of refunding COPs.</p>
0855	<p>Payments to Refunded Bond Escrow Agents</p> <p>Amounts sent to an Escrow Agent to refund (defease) a bond issue.</p>

## Uniform Chart of Accounts

Code	Title
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	Refunding Bonds Issued  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  Discount associated with the issuance of all bonds, except refunding bonds. 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.
0863	Original Issue Premium  Premium associated with the issuance of all bonds except refunding bonds. 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.
0864	Taxable Bonds Issued  Amount of the total par or face value of taxable bonds issued.

Code	Title
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.
0871	Special Items  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)
	<b>0900 – Non-Revenue Activities*</b>  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.

<b>Code</b>	<b>Title</b>
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.



## Chapter 85 - Accounting Procedures

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### **85.10 Budgetary Accounting Procedures**

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85.10.10	These procedures apply to budgeted accounts	June 1, 2004
85.10.20	Budgetary accounting requirements	July 1, 2009

### **85.15 Budgetary Accounting - Illustrative Entries**

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85.15.05	These entries are for illustrative purposes	July 1, 2008
85.15.10	Establish expenditure authority for budgeted accounts	July 1, 2008
85.15.15	Allotments for budgeted accounts	July 1, 2008
85.15.16	FTEs for budgeted accounts	July 1, 2008
85.15.17	Decrease FTEs for budgeted accounts	July 1, 2008
85.15.20	Estimated revenues for budgeted accounts	May 1, 1999
85.15.25	Decrease estimated revenues for budgeted accounts	May 1, 1999
85.15.30	Transfer unobligated allotments to reserve for budgeted accounts	May 1, 1999
85.15.35	Re-allotment of amounts placed in reserve for budgeted accounts	May 1, 1999
85.15.40	Revert unobligated allotments to unallotted status for budgeted accounts	May 1, 1999
85.15.45	Transfer unallotted legislative appropriations to reserve for appropriated accounts	May 1, 1999
85.15.50	Transfer legislative appropriations placed in reserve to unallotted status for appropriated accounts	May 1, 1999
85.15.55	Abolish or decrease legislative appropriations for appropriated accounts	May 1, 1999
85.15.60	Close of accounting period for budgeted accounts	May 1, 1999

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**85.20 Revenue and Cash Receipts**

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85.20.10	Collection and deposit of receipts	July 1, 2009
85.20.20	Prudent collection processes	July 1, 2001
85.20.30	Non-revenue receipts	July 1, 2003
85.20.40	Proceeds from sale of property	Jan. 1, 2012
85.20.50	Undistributed receipts	May 1, 1999
85.20.60	Receipts placed in suspense	July 1, 2009
85.20.70	Refunds of revenue	May 1, 1999
85.20.80	Subsidiary records	May 1, 1999
85.20.90	Deposit interest distribution by OST	June 1, 2005

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**85.22 Deposit Adjustments and Returned Payments**

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85.22.10	About these procedures	May 1, 1999
85.22.20	Documentation for deposit adjustments	July 1, 2008
85.22.30	Deposit adjustments - treasury and trust accounts	July 1, 2009
85.22.40	Deposit adjustments - local accounts	July 1, 2009
85.22.50	Returns and reversals of AFRS ACH payments	July 1, 2012

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**85.24 Revenue and Cash Receipts - Illustrative Entries**

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85.24.10	These entries are for illustrative purposes	May 1, 1999
85.24.20	Estimated revenue	May 1, 1999
85.24.30	Deposit of cash revenues	May 1, 1999
85.24.40	Cash over or short	May 1, 1999
85.24.50	Recording adjustment for non-sufficient funds (NSF) check	July 1, 2008
85.24.60	Subsequent collections of non-sufficient funds (NSF) check	July 1, 2009
85.24.65	Recording receipt of returned AFRS ACH payment	July 1, 2009
85.24.70	Undistributed receipts - account and/or revenue source not identified	May 1, 1999
85.24.80	Receipts placed in suspense	July 1, 2009

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**85.30 Encumbrances**

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85.30.10 Encumbrance accounting July 1, 2013

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**85.32 Goods and Services Expenditures**

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85.32.10 Agency responsibilities July 1, 2008

85.32.15 Special definitions Jan. 1, 2012

85.32.20 Expenditure authorization Jan. 1, 2012

85.32.25 Priority of expenditures June 7, 2012

85.32.30 Payment processing documents July 1, 2013

85.32.40 Payment processing July 1, 2008

85.32.50 Timing of payment June 7, 2012

85.32.60 Rapid invoice processing June 1, 2002

85.32.70 Purchase card Jan. 1, 2013

85.32.80 Waste recycling procedures Jan. 1, 2012

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**85.34 Payroll and Other Related Activities**

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85.34.10 Payroll July 1, 2011

85.34.20 Shared leave July 1, 2011

85.34.30 Amounts due deceased employees May 1, 1999

85.34.40 Salary overpayment recoveries June 1, 2004

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**85.36 Disbursement Processing**

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85.36.10 Agency disbursement processes July 1, 2000

85.36.20 Disbursement mechanisms July 1, 2013

85.36.30 Treasury account requirements Jan. 1, 2012

85.36.40 Local account requirements July 1, 2010

85.36.50 Recording July 1, 2010

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**Accounting Procedures**

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**85.38 Other Warrant Procedures**

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85.38.10	Agency-initiated warrant cancellations	July 1, 2013
85.38.15	Non-deliverable warrant	July 1, 2012
85.38.20	Lost or destroyed warrants	July 1, 2013
85.38.30	Redeemed warrants reported as lost or destroyed	July 1, 2013
85.38.40	Statutorily canceled warrants	July 1, 2012
85.38.50	Liability for canceled warrants/checks	May 1, 1999
85.38.60	"X" warrants	Jan. 1, 2012
85.38.70	"X" and blank state warrant stock control procedures	Jan. 1, 2012
85.38.80	Warrant voiding and destruction procedures	Jan. 1, 2012
85.38.90	Local check control procedures	May 1, 1999

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**85.40 Belated and Sundry Claims**

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85.40.10	Belated claims	July 1, 2010
85.40.20	Sundry claims	Jan. 1, 2012

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**85.42 Expenditures, Expenses, and Cash Disbursements - Illustrative Entries**

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85.42.10	These entries are for illustrative purposes	May 1, 1999
85.42.20	Encumbrances	June 1, 2011
85.42.30	Expenditure/expense disbursements	May 1, 1999
85.42.40	Recording payroll	July 1, 2011
85.42.50	Recording shared leave	May 1, 1999
85.42.60	Amounts due deceased employees	May 1, 1999
85.42.70	Salary overpayment recoveries	May 1, 1999
85.42.80	Cancellations of non-deliverable, SOL, and lost or destroyed warrants	July 1, 2012
85.42.85	Cancellation of warrants issued in error	July 1, 2012
85.42.90	Reissuance of canceled warrants	July 1, 2012
85.42.95	Forged endorsement	May 1, 1999

**85**  
**Accounting Procedures**

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**85.50      Cash**

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85.50.10	Deposit of treasury or treasury trust receipts	July 1, 2011
85.50.20	Deposit of local receipts	July 1, 2008
85.50.30	Undeposited receipts	May 1, 1999
85.50.40	Reconciliation of cash receipts and deposits	July 1, 2011
85.50.50	Petty cash - general information	July 1, 2011
85.50.60	Accounting for petty cash in treasury accounts	Jan. 1, 2012
85.50.70	Accounting for petty cash in local accounts (including treasury trust accounts)	June 1, 2011

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**85.52      Investments**

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85.52.10	About investments	July 1, 2003
85.52.20	Short-term investments	June 1, 2003
85.52.30	Non-current investments	July 1, 2013
85.52.40	Investment pools	July 1, 2010
85.52.50	Permanent funds	July 1, 2013
85.52.60	Deferred compensation plans (IRC Section 457)	July 1, 2001
85.52.70	Securities lending	May 1, 1999
85.52.80	Reverse purchase agreements	May 1, 1999
85.52.90	Subsidiary ledgers are required for certain investments	May 1, 1999

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**85.54      Receivables**

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85.54.10	About receivables	July 1, 2012
85.54.15	Taxes receivables	July 1, 2009
85.54.20	Due from federal government	June 1, 2013
85.54.25	Due from other governments	June 1, 2013
85.54.30	Due from other accounts	July 1, 2009
85.54.35	Due from other agencies	July 1, 2009
85.54.40	Notes and loans receivable	June 1, 2011

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85.54.42	Private donation pledges	July 1, 2004
85.54.44	Travel advances receivable	July 1, 2010
85.54.45	Other receivables	July 1, 2004
85.54.50	Receivable collection procedures	Jan. 1, 2012
85.54.52	Collecting NSF checks	Jan. 1, 2012
85.54.55	Uncollectible receivables	July 1, 2008
85.54.60	Documentation	May 1, 1999
85.54.65	Subsidiary ledgers	July 1, 2012

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**85.56 Inventories**

85.56.10	Inventory management and control procedures are in Chapter 35	May 1, 1999
85.56.20	Consumable inventories	June 1, 2011
85.56.30	Merchandise inventories in proprietary fund type accounts	May 1, 1999
85.56.40	Donations of consumable inventories	Jan. 1, 2012

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**85.58 Prepaid Expenses**

85.58.10	Prepaid expenses	July 1, 2008
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**85.60 Capital Assets**

85.60.10	About capital assets	July 1, 2009
85.60.20	Asset valuation	July 1, 2001
85.60.30	Acquisition of capital assets	June 1, 2013
85.60.40	Depreciation/amortization of capital assets	June 1, 2013
85.60.45	Impairment of capital assets and related insurance recoveries	July 1, 2009
85.60.50	Disposal of capital assets	July 1, 2008
85.60.60	Reconciliation of capital assets	July 1, 2012
85.60.70	Capital assets acquired through capital lease	July 1, 2008

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85.60.80	Capital assets acquired through Certificates of Participation (COP)	July 1, 2012
85.60.90	Accounting for the construction of capital assets	July 1, 2008
85.60.95	Accounting for the transfer of vehicles to the State Motor Pool	Jan. 1, 2012

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**85.65      Assets - Illustrative Entries**

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85.65.10	These entries are for illustrative purposes	May 1, 1999
85.65.12	Deposit of cash revenues	May 1, 1999
85.65.14	Petty cash - treasury and treasury trust accounts	June 1, 2011
85.65.16	Petty cash - local accounts	June 1, 2011
85.65.18	Accounting for the acquisition of non-current investments	June 1, 2011
85.65.20	Accounting for earnings and costs associated with non-current investments	July 1, 2003
85.65.22	Accounting for fair value adjustment to non-current investments	July 1, 2013
85.65.24	Accounting for the sale of non-current investments	July 1, 2013
85.65.28	Accounting for deferred compensation (IRC Section 457)	June 1, 2011
85.65.30	Taxes receivable	May 1, 1999
85.65.32	Receivables	July 1, 2001
85.65.33	Travel advances receivable	July 1, 2010
85.65.34	Due from federal government	May 1, 1999
85.65.36	Long-term loans	June 1, 2011
85.65.38	Consumable inventories - periodic inventory method	June 1, 2011
85.65.40	Consumable inventories - perpetual inventory method	May 1, 1999
85.65.42	Merchandise inventories in proprietary fund type accounts - periodic inventory method	May 1, 1999
85.65.44	Merchandise inventories in proprietary fund type accounts - perpetual inventory method	May 1, 1999
85.65.46	Donations of consumable inventories	Jan. 1, 2012
85.65.50	Prepaid expenses	May 1, 1999
85.65.52	Acquisition of capital assets	June 1, 2013
85.65.54	Assets that do not meet the state's capitalization policy	July 1, 2009
85.65.56	Depreciation/amortization	July 1, 2009

**85**  
**Accounting Procedures**

85.65.58	Disposal of capital assets	July 1, 2012
85.65.60	Trade-in of capital assets	July 1, 2008
85.65.62	Capital assets acquired through capital lease	July 1, 2006
85.65.64	Accounting for the construction of capital assets	July 1, 2009

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**85.70 Short-Term Liabilities**

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85.70.10	About short-term liabilities	May 1, 1999
85.70.20	Establishing short-term liabilities	July 1, 2009
85.70.30	Accounts payable	May 1, 1999
85.70.40	Unavailable revenues	June 1, 2013
85.70.45	Unearned revenues	July 1, 2012
85.70.50	Short-term portion of long-term obligations	June 1, 2004

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**85.72 Long-Term Obligations**

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85.72.10	About long-term obligations	June 1, 2013
85.72.15	State Finance Committee approval	July 1, 2008
85.72.20	Bonds payable	June 1, 2013
85.72.30	Lease-purchase agreements payable	Mar. 17, 2010
85.72.40	Certificates of Participation (COP)	June 1, 2013
85.72.50	Vacation leave payable	July 1, 2009
85.72.60	Sick leave payable	June 1, 2004
85.72.65	Compensatory time payable	July 1, 2009
85.72.70	Termination benefits	July 1, 2006

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**85.74 Special Liabilities**

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85.74.10	Vendor payment advance	May 1, 1999
85.74.20	Public works contracts - retention of payments	July 1, 2012
85.74.30	Unclaimed property	July 1, 2008
85.74.40	Claims and judgments	Oct. 1, 2011

**85**  
**Accounting Procedures**

85.74.50	Pollution remediation obligations	July 1, 2009
85.74.55	Other post employment benefit (OPEB) obligations	July 1, 2008

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**85.80 Fund Equity**

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85.80.10	Fund equity	June 1, 2013
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**85.85 Liabilities and Equity - Illustrative Entries**

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85.85.10	General	July 1, 2003
85.85.15	Establishment of short-term liabilities	May 1, 1999
85.85.20	Payment of short-term liabilities	May 1, 1999
85.85.24	Unavailable revenues	June 1, 2013
85.85.25	Unearned revenues	Jan. 1, 2012
85.85.30	Fund bond debt issuance and servicing	June 1, 2013
85.85.35	General obligation bond debt issuance and servicing	Jan. 1, 2011
85.85.40	Lease-purchase agreements	Mar. 17, 2010
85.85.45	Equipment Certificates of Participation (COP)	June 1, 2013
85.85.50	Real Estate Certificates of Participation (COP)	June 1, 2013
85.85.52	Real Estate Certificates of Participation (COP) refunding	June 1, 2013
85.85.55	Vendor payment advances	July 1, 2003
85.85.60	Retention of payments	July 1, 2012
85.85.65	Claims and judgments	July 1, 2001
85.85.70	Nonspendable fund balance	June 1, 2011

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**85.90 Interfund/Interagency Activities**

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85.90.10	Interfund/interagency activities	July 1, 2008
85.90.20	Interfund loans	July 1, 2001
85.90.30	Interfund/interagency services provided and used	Jan. 1, 2012
85.90.40	Payment procedures for selected central services agency charges	July 1, 2013

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85.90.50	Transfers	July 1, 2008
85.90.60	Reimbursements (Objects S & T)	July 1, 2009
85.90.70	Agency vendor payment revolving account charges	July 1, 2001

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**85.95      Interfund/Interagency Activities - Illustrative Entries**

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85.95.10	These entries are for illustrative purposes	July 1, 2001
85.95.20	Transfers of equity	July 1, 2003
85.95.30	Operating transfers	July 1, 2003
85.95.35	Special budgeted allocation transfers	July 1, 2008
85.95.40	Interfund/interagency services provided and used	July 1, 2008
85.95.50	Intra-agency reimbursements (Object T)	July 1, 2008
85.95.60	Interagency reimbursements (Object S)	July 1, 2008
85.95.70	Agency vendor payment revolving account	July 1, 2001



## 85.90 Interfund/Interagency Activities

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### 85.90.10

July 1, 2008

#### Interfund/interagency activities

There are two major categories of interfund/interagency activities: reciprocal and nonreciprocal.

**Reciprocal** interfund/interagency activity is the internal counterpart to exchange and exchange-like transactions. It includes interfund loans (refer to Subsection 85.90.20), and interfund services provided and used (refer to Subsection 85.90.30).

**Nonreciprocal** interfund/interagency activity is nonexchange in nature. It includes interfund transfers (refer to Subsection 85.90.50), and reimbursements (refer to Subsection 85.90.60).

For information on paying interfund/interagency billings, refer to Subsection 85.36.20.

### 85.90.20

July 1, 2001

#### Interfund loans

Interfund loans are reciprocal in nature. They are amounts provided with a requirement for repayment within a reasonable time. Interfund loans are reported as interfund receivables (“due from”) in lending funds and interfund payables (“due to”) in borrowing funds. Loans due within one year should be classified as short-term and loans due beyond a year should be classified as long-term. Refer to Subsection 85.54.30.

### 85.90.30

January 1, 2012

#### Interfund/interagency services provided and used

Interfund/interagency services provided and used are also reciprocal in nature. They were previously termed “quasi-external transactions.” Interfund/interagency services provided and used are transactions within the state that are similar to and reported as though they had occurred with organizations external to the state. Interfund/interagency services provided and used are to be accounted for consistently by the accounts involved.

At the end of each fiscal period, any unpaid or unsettled amounts are reported as either interagency or interfund receivables and payables. Refer to Subsection 85.95.40 for illustrative entries.

To record interfund/interagency services provided and used, the paying agency records an expenditure/expense using an appropriate object of expenditure. The receiving agency records revenue using either Revenue Source Code 0420 "Charges for Services," 0450 "Sales of Goods and Supplies - Proprietary Funds," or another appropriate revenue source code. Interfund/interagency services provided and used are budgeted and accounted for in this manner.

The following are examples of interfund/interagency services provided and used:

- Internal service fund billings for goods or services, such as mail services from the Department of Enterprise Services and legal services provided by the Office of the Attorney General. Refer to Subsection 85.90.40.
- Routine employer contributions from operating accounts to a pension trust fund.
- Routine service charges for inspection, engineering, utilities, or similar services provided by one account/agency to another.

## 85.90.40

July 1, 2013

## Payment procedures for selected central services agency charges

85.90.40.a

The following are selected central services agencies which require the use of unique object codes by the paying agency. A listing of services provided is as follows:

- **Office of the Secretary of State** - Archives, records storage, and microfilm services.
- **Office of the State Auditor** - Auditing services.
- **Office of the Attorney General** - Legal services.

## Accounting Procedures

- **Department of Enterprise Services** - Statewide financial and payroll systems, office space, janitorial services, utilities, buildings and grounds maintenance, campus delivery and mail service, parking, motor pool, procurement, mainframe print services, web services, secure file services, risk management, printing, small agency budgeting/accounting/human resources/payroll services, and personnel services for general government classified employees.
- **Office of Administrative Hearings** - Administrative hearings examiner services.
- **Office of Financial Management** - Personnel services for higher education classified employees.
- **Office of Minority and Women's Business Enterprises (OMWBE)** - Certification of minority business enterprises, socially and economically disadvantaged business enterprises, and women's business enterprises statewide.
- **Consolidated Technology Services** - Computer and telecommunication services.

85.90.40.b

The following object codes and payment schedules are to be used by the paying agency for transactions with selected central services agencies:

CENTRAL SERVICE AGENCY			PAYING AGENCY		
Agency No. and Name	Account	Revenue Source Code	Object Code	Billing/Payment Schedule	
<b>(085) Office of the Secretary of State</b>	Archives and Records Management	006	0420	EW	Billed quarterly in advance (July, October, January, and April). Monthly actuals billed after month end.
	Microfilm Services	006	0428	EW	
<b>(095) Office of the State Auditor</b>	483	0420	ET	Monthly actual time and expenses billed after month end for accountability and whistleblower audits. CAFR and statewide single audits billed quarterly for actual time and expense.	
<b>(100) Office of the Attorney General</b>	405	0420	EM	Monthly actuals for billable staff time and direct litigation costs are billed by the end of the following month.	

CENTRAL SERVICE AGENCY			PAYING AGENCY	
Agency No. and Name	Account	Revenue Source Code	Object Code	Billing/Payment Schedule
<b>(105) Office of Financial Management -</b>				
Personnel Services – State agencies other than higher education	415	0420	EN	July, October, January and April (Quarterly billings in advance based on classified salaries.
OCIO	419	0420	EL	Billed monthly based on FTEs in IT job classifications.
Labor Relations	436	0420	EN	July, October, January and April (Quarterly billings in advance) based on .1% of salaries of employees covered by a bargaining unit.
Personnel Services - Higher Education	455	0420	EN	July, October, January and April (Quarterly billings in advance) based on classified salaries.
<b>(110) Office of Administrative Hearings</b>	484	0420	EV	Some agencies are billed July, October, January, and April. (Quarterly estimates billed in advance, adjusted to actuals the following quarter.) Other agencies are billed monthly.
<b>(147) OMWBE</b>	453	n/a	n/a	Covered by vendor-paid contract management fee assessed on all contracts managed within DES Contracts and Legal Division.
<b>(163) Consolidated Technology Services</b>				
Computer Services	419	0420	EL	Monthly actuals billed after month end.
State Data Center Allocation	419	0420	EL	Billed quarterly based on budgeted IT expenses.
Telecommunications Services	419	0420	EB	Monthly actuals billed after month end.
<b>(179) Dept. of Enterprise Services -</b>				
Parking Services	045	0402	EK	Prepaid, and billed monthly, quarterly and annually.
Engineering and Architectural Services	057	n/a	JK	Varies by agency.
Access Washington	419	0420	EL	Monthly billing based on budgeted FTEs.
Enterprise Systems Rates	419	0420	EL	Billed monthly based on budgeted FTEs.

## Accounting Procedures

CENTRAL SERVICE AGENCY			PAYING AGENCY	
Agency No. and Name	Account	Revenue Source Code	Object Code	Billing/Payment Schedule
Geospatial Portal	419	0420	EL	Weighted Factor 4-part index (portal downloads, number of GIS staff, agency FTEs, annual ESRI maintenance costs).
HRMS – Production Support	419	0420	EL	Monthly actuals billed after month end and annual invoice for Production Support.
Capital Campus Maintenance and Operations	422	0420	EK	Billed monthly following services performed.
Capital Campus Utilities and Fixed Priced Contracts	422	0420	EK	Billed monthly following services performed.
Consolidated Mail Services	422	0420	EK	Outgoing mail monthly actuals billed after month end; Incoming/Campus mail billed according to agencies' agreements.
Facilities & Services (Seat of Government)	422	0420	EK	Billed monthly based on budgeted FTEs located in Thurston County.
Facilities Engineering Services	422	0420	EK	Invoiced upon completion of service.
Federal and State Surplus	422	0420	JA/JC	Invoiced upon purchase.
Motor Pool	422	0420	GN	Monthly actuals billed after month end
Personnel Services - State agencies other than higher education	422	0420	EN	Billed monthly based on budgeted FTEs. Separate training fees continue to apply.
Printing Services	422	0450	EF	Billed following services performed.
Production Services	422	0420	EL	Monthly actuals billed after month end
Property Management	422	0402	ED	Rent billed monthly at month end.
Purchasing Administration Fee	422	n/a	n/a	Covered by vendor-paid contract management fee assessed on all contracts managed within DES Contracts and Legal Division.
Small Agency Financial Services	422	0420	ER	Billed monthly based on budgeted formula.
Small Agency Human Resource Services	422	0420	ER	Billed monthly based on budgeted FTEs.
Risk Management Administration	546	0420	EP	Administration costs billed monthly based on formula. Commercial insurance costs billed as purchased.
Self Insurance Liability Premiums	547	0496	EP	Billed annually at the beginning of the fiscal year.

- 85.90.40.c Unless otherwise provided above, central service agencies are to present invoices for payment to receiving agencies within 15 calendar days after the end of each billing period. However, at fiscal year-end, all bills (actual and estimates) are to be invoiced per the current fiscal year closing calendar in Subsection 90.20.05.
- 85.90.40.d When problems arise with the collection of interagency receivables, the following steps are to be taken:
1. The interagency receivables/payables personnel are to contact each other to resolve the problems.
  2. If (1) fails, the accounting chiefs are to contact each other to find a resolution.
  3. If (2) fails, the agencies are to contact their assigned OFM Accounting Consultants.

**85.90.50**

July 1, 2008

**Transfers**

85.90.50.a Transfers are nonreciprocal in nature. Transfers of equity, formerly known as residual equity transfers, are non-recurring, non-routine transfers of equity between accounts. Two examples of equity transfers are contributions to or return of contributions from proprietary fund type accounts and transfer of residual equity balances from discontinued accounts.

Transfers of equity are generally infrequent. The key to identifying equity transfers is their non-recurring or non-routine nature. If transactions are recurring or routine, particularly if they involve a subsidy relationship, they are reported as operating transfers. Refer to Subsection 85.90.50.b.

Equity transfers are recorded in governmental fund type accounts using Revenue Source Codes 0678 "Equity Transfers In" or 0679 "Equity Transfers Out." Equity transfers in proprietary fund type accounts are recorded to Revenue Source Code 0820 "Capital Contributions." Refer to Subsection 85.95.20 for illustrative entries.

All equity transfers are to be in balance at the agency level, except for the following:

- Transfers to/from subsidiary accounts, and
- Transfers between state agencies.