



Chapter 12 - Transportation

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12.40 Insurance Coverage and Related Requirements

12.40.10

June 1, 2014

Insurance programs for state drivers

The following insurance programs relate to state drivers and vehicles driven on official state business:

12.40.10.a

Self-Insurance Liability Program for auto liability claims.

The Washington Self-Insurance Liability Program (SILP) is used to pay tort claim judgments and settlements arising from general liability and vehicle liability for which the state is found to be wholly or partially negligent.

The SILP provides coverage for all state agencies, boards, commissions, community colleges, and universities with the exception of the University of Washington and the Washington State Department of Transportation (WSDOT), Marine Division.

The Department of Enterprise Services, Office of Risk Management:

1. Administers the SILP and authorizes all payments for third party injury and damage.
2. Maintains a centralized claims database system to track the status of all state agency general and auto liability claims.
3. Investigates and resolves vehicle accident claims, assigns claims to an appropriate agency or to the Office of the Attorney General, Torts Division, for resolution.

The SILP provides auto liability coverage for state owned and rented vehicles driven on state business in the United States and Canada.

More information is available online at: www.ofm.wa.gov/rmd/default.asp.

12.40.10.b **Workers' compensation for job-related injuries and illnesses.**

The Department of Labor and Industries (L&I) administers a “no-fault” workers’ compensation program (Title 51 RCW, Industrial Insurance). The workers’ compensation program provides:

1. “Sole financial remedy” for state employees who sustain injuries (or death) as a result of accidents or occupational diseases that occur while “in the course of business” for the state.
2. Wage replacement, medical, and vocational benefits for permanent, temporary, seasonal and part-time employees in agencies, universities and colleges. It provides “medical only” benefits for volunteers.
3. Coordination with medical providers and the employing agency in adjudicating claim allowance, benefits, and return-to-work.
4. Coordination of third party recovery actions when applicable.

For more information about workers’ compensation or filing an “on-the-job” injury or illness claim, visit L&I’s website at:

<http://www.lni.wa.gov/claimsins/default.asp>.

12.40.20

January 1, 2012

Insurance requirements and coverage for state drivers12.40.20.a **State employees.**12.40.20.a.(1) **State employee drivers – state vehicles (agency owned or state motor pool).**

1. The agency of the state employee driver causing damage to a state vehicle is responsible for payment or replacement costs of the vehicle. No vehicle repair/replacement costs are covered by the Washington Self-Insurance Liability Program (SILP).
2. Repair/replacement costs of the State Motor Pool vehicles are also the responsibility of the vehicle operator’s agency, and are **not paid** from the SILP.



Chapter 35 - Inventories

35.10

Inventories

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35.10 Inventories

35.10.10

May 1, 1999

Policies in this chapter are minimum standards

The purpose of an inventory system is: 1) to provide control and accountability over inventories, and 2) to gather and maintain information needed for the preparation of financial statements.

The policies and procedures in this chapter are the minimum requirements for inventories that state agencies must meet. An agency may maintain its inventory system in greater detail, or use additional supporting documentation, as long as the agency meets the required minimum standards.

35.10.15

May 1, 1999

Authority for these policies

The Office of Financial Management (OFM) is required by the Budget and Accounting Act (RCW 43.88.160(1)) to establish a Generally Accepted Accounting Principles (GAAP)-based accounting system and procedures to ensure the state's assets, including inventories, are properly accounted for.

35.10.20

May 1, 1999

Applicability

All agencies of the state of Washington must comply with this chapter, unless otherwise exempted by statute. RCW 43.88.020 defines the term "Agency" to mean and include "every state office, officer, each institution, whether educational, correctional or other, and every department, division, board and commission, except as otherwise provided."

Agencies may request a waiver from complying with specific requirements of this chapter. Refer to Subsection 1.10.40 for information on how to request a waiver.

35.10.25

June 1, 2014

Agency responsibilities

The agency head must designate, in writing, one or more Agency Inventory Officers to be responsible for maintaining and safeguarding the agency's inventories. These responsibilities include:

- Selecting appropriate inventory accounting methods and systems from acceptable alternatives (refer to Subsection 35.10.35 and Section 85.56);
- Developing and implementing policies and procedures to safeguard, control, and account for inventories;
- Defining inventory control point in the agency's written internal policies;
- Planning, conducting, and reconciling the physical inventory with inventory records;
- Documenting selected inventory valuation methods;
- Documenting physical inventory procedures; and
- Performing other duties necessary to account for and report inventories.

35.10.35

May 1, 1999

Agencies may select among inventory alternatives

This chapter, in conjunction with Section 85.56, offers alternatives for the accounting and reporting of inventories. Agencies may:

1. Adopt an inventory valuation method from the methods defined in Subsection 35.10.45,
2. Use either the periodic or perpetual inventory system as defined in Subsection 35.10.50, and
3. Use either manual or automated inventory systems.

Refer to Section 85.56 for instructions on accounting for inventories by fund type.

35.10.40 Reporting requirements for inventories

June 1, 2014

- 35.10.40.a All merchandise, livestock, and donated inventories must be physically counted, valued, and recorded in the general ledger.
- 35.10.40.b Consumable inventories must be physically counted, valued, and recorded in the general ledger when the fiscal year-end balance on-hand at an inventory control point exceeds \$50,000. In calculating the balance on-hand, agencies may exclude those items sometimes referred to as bench stock items-- (characterized by high turnover rate and extremely low unit cost) such as nuts, bolts, screws, washers, etc.--as defined in writing by the agency inventory officer.

35.10.45 Inventory valuation methods

June 1, 2005

- 35.10.45.a Donated consumable inventories are to be recorded at fair market value. Except as noted above, an agency may select different inventory valuation methods for different inventories. The selected methods must be applied consistently to the inventories for which they are chosen. Agencies must document the method(s) selected for accounting and reporting for inventories to help ensure it is consistently applied.
- 35.10.45.b Agencies must include changes in inventory valuation methods, and the financial effects of those changes on an agency's financial statements, in fiscal year end financial disclosures reported to OFM.
- Acceptable inventory valuation methods include:
- 35.10.45.c **First-in, First-out (FIFO)** - This method allocates costs on the assumption that goods are consumed/sold in the order in which they were acquired. In other words, the first goods purchased are assumed to be the first used or sold. Thus, inventory on-hand is assumed to represent the most recent acquisitions.
- 35.10.45.d **Last-in, First-out (LIFO)** - This method allocates costs on the assumption that the last units acquired are the first units consumed/sold. Thus, inventory on-hand is assumed to come from earlier acquisitions.
- 35.10.45.e **Weighted Average (W.A.)** – In general, this method values ending inventory based on the average cost per unit for the period.
- 35.10.45.f **Other** - An agency may use an inventory valuation method other than those described above as defined in writing by the agency inventory officer.

35.10.50

May 1, 1999

Inventory systems

35.10.50.a

Perpetual Inventory System - A perpetual inventory system is one in which the inventory quantities and values for all purchases and issues are recorded directly in the inventory system as they occur. Perpetual inventory system balances are verified by means of periodic physical counts. A revolving physical count, where segments of inventories are counted at different times, may be used, provided all inventories are counted at least every other fiscal year.

The agency inventory officer is responsible for developing and implementing procedures for recording inventory additions as received and reductions as used.

35.10.50.b

Periodic Inventory System - A periodic inventory system avoids the necessity of accounting for each addition to and deletion from inventory. Instead, the agency performs a physical count of its inventory at least annually at fiscal year end. It then costs the inventory according to generally accepted accounting principles, and adjusts the accounting records to reflect this cost. When this system is used, the agency must maintain a system for documenting the inventory unit costs used in determining the cost.

35.10.55

May 1, 1999

Who should conduct the physical inventory?

The physical inventory, or inventory count, should be performed by persons with no direct responsibility (custody and receipt/issue authority) for the inventory. If it is not feasible to use such personnel for any part of the inventory, those parts are, at least, to be tested and verified by a person with no direct responsibility for the stock.

35.10.60

May 1, 1999

Physical inventory instructions

Physical inventory instructions must be documented and distributed to those personnel involved in the physical count. They should be specific and anticipate as many questions as possible considering the circumstances of the inventory.

35.10.65 Physical inventory reconciliation and documentation

May 1, 1999

35.10.65.a **Perpetual inventory** records must be reconciled with the physical count. The agency must investigate and explain differences, take corrective action when necessary, and adjust the accounting records per Section 85.56. When the reconciliation is complete, the agency inventory officer must certify in writing that the inventory was verified by counting and reconciliation.

35.10.65.b Under the **periodic inventory** system, the physical inventory listing resulting from the physical count constitutes adequate documentation of the inventory. After the count is complete, the process is one of calculation rather than reconciliation. The inventory units are to be assigned a cost according to the method selected, the total cost of the inventory is to be calculated, and the appropriate accounting adjustments are to be made as per Section 85.56. The agency inventory officer must certify in writing that the inventory was verified by an actual count.

35.10.70 Retaining inventory records

May 1, 1999

The inventory reconciliation and certification must be retained by the agency as documentary support for its inventory. The agency should retain this documentation in accordance with agency-approved records-retention schedules.

35.10.75 Lost or stolen property

May 1, 1999

When suspected or known losses of inventories occur, agencies should conduct a reasonable search for the missing inventory. If the missing items are not found:

- Follow the loss procedures identified in Section 20.30, and
- Remove the lost or stolen items from the inventory and accounting records.

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Chapter 40 - E-Commerce: Electronic Acceptance and Disbursement of State Funds/Benefits

40.10 General Provisions

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40.10.20	Authority for these policies	July 1, 2010
40.10.30	Applicability	July 1, 2010
40.10.40	Responsibilities of the Office of Financial Management	July 1, 2010
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40.20 Acceptance of Electronic Funds by State Agencies

40.20.10	Methods of electronic funds acceptance	July 1, 2010
40.20.15	Automated clearing house transfers	July 1, 2011
40.20.20	Credit cards and debit cards	July 1, 2010
40.20.30	Wire transfers, lockbox services, remote deposit services, and other electronic technologies	Oct. 1, 2011

40.30 Disbursement of Electronic Funds/Benefits by State Agencies

40.30.10	Methods of electronic funds disbursement	July 1, 2011
40.30.15	Automated clearing house transfers	July 1, 2011
40.30.20	Wire transfers	July 1, 2010
40.30.30	Electronic benefit transfers, payroll cards, stored value cards, and other electronic technologies	July 1, 2011
40.30.40	Purchase cards	Jan. 1, 2012
40.30.50	State travel cards	Jan. 1, 2012
40.30.60	Fuel cards	Jan. 1, 2012

40
E-Commerce

40.40 Economic Feasibility Study

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40.40.20	Economic feasibility elements	Oct. 1, 2011
40.40.30	Business Case	Oct. 1, 2011
40.40.40	Cost Benefit Analysis	Oct. 1, 2011
40.40.50	Supporting documentation	Oct. 1, 2011
40.40.60	Steps to request approval from the Office of Financial Management	Jan. 1, 2012
40.40.70	Steps after approval is obtained	July 1, 2010

40.50 Privacy Issues

40.50.10	General provisions	June 1, 2014
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10. Prepare an EFS in conjunction with the agency's assigned OFM Accounting Consultant, the OFM E-Government Consultant, the OFM Budget Analyst, and OST. It is strongly recommended that agencies prepare and submit a draft EFS to OFM and OST for review and comment prior to submitting the final EFS for approval. Additional guidance is available on OFM's E-Commerce Resources website at: <http://www.ofm.wa.gov/resources/ecommerce.asp>.

40.40.70
July 1, 2010

Steps after approval is obtained

1. For all projects, contact the Office of the State Treasurer, Cash Management Section.
2. Set up procedures to account for the processing fees and other banking costs associated with the electronic receipt and/or disbursement of funds. Unless otherwise provided by law, electronic payment processing and/or transaction fees may not be netted from revenues. Agencies operating in appropriated accounts are to record costs associated with the electronic receipt and/or disbursement of funds as expenditures. Such information should be readily available when requested.
3. Set up procedures to reconcile receipts with the amounts reported by outside entities.
4. If the project involves the internet, create an application design and test it prior to implementation.
5. Train personnel and market the project as appropriate.
6. Collect data on the actual usage, revenue, cost, etc., of the project. Such information is useful for determining ongoing economic feasibility.



40.50 Privacy Issues

40.50.10

June 1, 2014

General provisions

Agencies should develop policies and procedures to implement state and federal laws governing privacy protections. These laws pertain to both internet and non-internet electronic applications.

Privacy Notice: Safeguarding and disposition of personal information must be consistent with Executive Order 00-03, April 25, 2000; OCIO Policy 141; and RCW 42.56.210.

State agencies accepting credit cards and/or debit cards must comply with Payment Card Industry – Data Security Standards (PCI-DSS) to safeguard cardholder data. Additional guidance is available on OFM’s E-Commerce Resources website at: <http://www.ofm.wa.gov/resources/ecommerce.asp>.

50.30.25

July 1, 2003

About the revised Single Audit Act requirements

In 1984, Congress passed the Single Audit Act, which required most governmental recipients of federal assistance (e.g., state and local governments) to have organization-wide financial and compliance audits on an annual basis. Subsequently, the federal Office of Management and Budget (OMB) issued several circulars to clarify audit requirements on various types of federal assistance recipients. The original Single Audit Act, however, did not include within its coverage all agencies and institutions defined as a state agency in the state of Washington (excluded higher education).

In 1996, responding to suggestions of numerous groups, Congress amended the Single Audit Act significantly. Major changes included language to:

- Increase and standardize the expenditure threshold for triggering a single audit to \$300,000 in expenditures of federal awards per year,
- Extend coverage to entities not covered in the original act like colleges and universities and other non-profit organizations,
- Authorize the Director of OMB to establish a risk-based approach to determining major programs for audit coverage purposes,
- Establish a minimum coverage requirement at 50% of expenditures of federal awards in a year,
- Shorten and standardize the deadline for submission of single audit report information,
- Revise the definition of internal control to recognize acceptance of Committee of Sponsoring Organizations (COSO) definition,
- Allow biennial audits in very limited situations,
- Exempt each nonfederal entity, with annual expenditures of federal awards less than \$300,000 in any fiscal year, from compliance, in that fiscal year, with:
 - Audit requirements of the Single Audit Act, and
 - Any applicable requirements concerning financial audit programs under which such federal awards are provided to that nonfederal entity.

In addition, the Amendments required federal departments and agencies:

- To adopt by “common rule” the new single audit regulations issued by the Director of OMB (Circular A-133), and
- To the maximum extent practical rely upon, and use, audit work performed pursuant to the Single Audit Act.

In 2003, the federal Office of Management and Budget (OMB) published amendments to Circular A-133 that:

- Raised the dollar threshold for requirement of a single audit to \$500,000 or more in expenditures in an entity’s fiscal year.
- Raised the dollar threshold for OMB designation of a federal cognizant agency from \$25 million to \$50 million in expenditures per entity fiscal year.
- Allowed federal agencies flexibility to exchange federal oversight agency responsibilities.

50.30.30

July 1, 2003

Definitions relating to the Single Audit process

Following are common definitions utilized in state and federal policies relating to the Single Audit process:

CFDA Number - The five-digit number assigned to a federal assistance program in the federal *Catalog of Federal Domestic Assistance* or, in the absence of a catalog defined number, the number defined by instructions from the federal audit clearinghouse (refer to Subsection 95.20.20.a).

Cluster of Programs - A grouping of closely related programs that share common compliance requirements. Refer to Subsection 95.10.40.b for a definition and description of program clusters presently used by the state of Washington and its agencies and institutions.

Cognizant Federal Agency for Audit - The federal agency designated to carry out coordinating audit responsibilities identified in Circular A-133. Normally would be the primary awarding agency unless otherwise designated by OMB. Health & Human Services is the cognizant federal agency for the state of Washington Single Audit.

Cognizant State Agency - A state agency that has assumed the responsibility of implementing single audit requirements and coordinating audit follow-up for a particular grantee by virtue of providing the majority of federal assistance. In the event a state agency does not assume cognizant state agency responsibility, it is then the responsibility of each individual state grantor agency to implement and coordinate audit follow-up of single audit requirements.

Compliance Supplement - Refers to the Circular A-133 Compliance Supplement included as Appendix B to Circular A-133 or such documents as OMB or its designee may issue to replace it.

Corrective Action Plan - A plan of actions taken by an auditee that:

- Corrects identified deficiencies developed during a single or program audit;
- Produces recommended improvements; or
- Demonstrates that audit findings are either invalid or do not warrant auditee action.

A corrective action plan includes the timetable for action and the identification of individuals responsible for seeing corrective action takes place.

Federal Award - Federal financial assistance and federal cost-reimbursement contracts that nonfederal entities receive directly from federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Federal Financial Assistance - Assistance that nonfederal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations or other assistance. It does not include amounts received for provision of vendor services to federal agencies or reimbursement for services rendered directly to individuals.

Federal Program - All federal awards to a nonfederal entity assigned a single number in the CFDA. When no CFDA number is assigned, state of Washington agencies and institutions are to report federal assistance activity per Subsection 95.20.70.

50
Federal Compliance

Internal Control - A process, effected by an entity's management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

- Effectiveness and efficiency of operation;
- Reliability of financial reporting; and
- Compliance with applicable laws and regulations.

Local Government - Any unit of local government within a state including a county, borough, municipality, city, town, township, parish, local public authority, special district, school district, intrastate district, council of governments, and any other instrumentality of local government.

Major Program - A federal program determined by the auditor to be a major program in accordance with provisions in Circular A-133 or a federal program identified as major by a federal agency or pass-through entity in accordance with provisions in Circular A-133.

Management Decision - The evaluation by a federal awarding agency or pass-through entity of the audit findings and related corrective action plans and the issuance of a written decision as to what corrective action is necessary.

Nonfederal Entity - A state (as defined in Circular A-133), local government or nonprofit organization.

Nonprofit Organization - Any corporation, trust, association, cooperative or other organization that:

- Is operated primarily for scientific, educational, service, charitable or similar purposes in the public interest;
- Is not organized primarily for profit; and
- Uses its net proceeds to maintain, improve, or expand its operations.

The term nonprofit organization includes nonprofit institutions of higher education and hospitals.

Pass-Through Entity - A nonfederal entity that provides a federal award to a subrecipient to carry out a federal program.

- Financial statements;
 - Internal control;
 - Compliance with laws, regulations and provisions of contract and grant agreements; and
 - Audit follow-up on prior audit findings.
3. Establish dollar threshold to distinguish between Type A and Type B federal programs per Circular A-133.
 4. Perform risk assessments of federal programs as required.
 5. Identify major federal programs.
 6. Complete and sign applicable sections of Data Collection Form.
 7. Prepare and submit the auditor's report(s) as defined in Circular A-133.

50.30.45
July 1, 2009

**Responsibilities of state agencies/institutions
administering or expending federal awards**

1. Develop internal policies in accordance with this policy and the requirements of the Act and Circular.
2. Identify, account for, and report all expenditures of federal awards in accordance with laws, regulations, contract and grant agreements, and requirements included in this and other sections of the OFM, *State Administrative and Accounting* manual.
3. Provide year-end, certified, federal financial data per requirements included in Chapter 95.
4. Prepare a corrective plan, in the format specified in Subsection 55.10.35, to address each agency audit finding and forward such plan(s) to OFM within 30 days after issue date of the agency audit.
5. Take corrective action on audit findings.
6. If acting as a pass-through entity, refer to Subsection 50.30.50 for list of responsibilities.

50.30.50

July 1, 2009

Pass-through entity responsibilities

1. Properly identify federal awards by informing each subrecipient of the CFDA title and number, award name and number, award year, if the award is R & D, and name of the federal agency;
2. Advise subrecipients of requirements imposed on them by federal laws, regulations, and the provisions of contract and grants agreements as well as any supplemental requirements imposed by the pass-through entity;
3. Monitor the activities of subrecipients as necessary to ensure that federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grants agreements and that performance goals are met;
4. Require subrecipients to provide an annual inventory of federal awards sufficient to allow the pass-through entity to determine whether a single audit is required. The inventory can also be used for determining cognizant state agency, if applicable;
5. Ensure that subrecipients expending \$500,000 or more in federal awards during the subrecipient's fiscal year have met the audit requirements of Circular A-133;
6. Issue a management decision on audit findings within six months after receipt of the subrecipient's audit report and ensure that the subrecipient takes appropriate and timely corrective action;
7. Consider whether subrecipient audits necessitate adjustment of the pass-through entity's own records;
8. Require each subrecipient to permit the pass-through entity and auditors to have access to the records and financial statements as necessary to comply with Circular A-133; and
9. In limited instances, pass-through entities can inherit the responsibility for receiving, reviewing, approving and monitoring indirect rate cost proposals/plans. 2 CFR, Part 225 (Circular A-87) states that, "where a local government only receives funds as a subrecipient, the primary recipient will be responsible for negotiating and/or monitoring the subrecipient's plan."

- **Termination** - Typically, an awarding agency hires help in a procurement contract, but provides help in an award of federal financial assistance. As such, procurement contracts can generally be terminated at the convenience of the awarding agency as well as for the vendor's non-performance or violation of terms and conditions. Subgrants can only be terminated by the awarding agency for cause - which is for a material violation of the terms and conditions of the award. The subgrantee normally can terminate an award agreement unilaterally or the awarding agency and the subgrantee can mutually agree to do so.

50.30.65
July 1, 2003

Basis of accounting to use with federal grant and entitlement transactions

The fund type of the account in which the grant or entitlement transactions are recorded determines the basis of accounting. Transactions for governmental fund type accounts are recorded using the modified accrual basis. Proprietary and trust fund type accounts use the accrual basis. Refer to Subsection 80.30.20.

50.30.70
June 1, 2013

How to recognize revenue

50.30.70.a

Governmental Fund Type Accounts. Grants or entitlement revenue recorded in governmental fund type accounts is recognized as revenue in the accounting period when it becomes susceptible to accrual, that is, both measurable and available. In applying this definition, carefully review legal, contractual, and accounting policy requirements for guidance.

- Entitlements are recorded as revenue at the time of receipt or earlier if the accrual criteria is met. Entitlements are restricted more in form than in substance. Generally, only a failure on the part of the recipient to comply with prescribed regulations will cause a forfeiture of the resources.
- Grant revenue is recognized when the related expenditure is made. If cost sharing or matching requirements exist, revenue recognition depends upon compliance with these requirements.

50.30.70.b **Proprietary and Trust Fund Type Accounts.** Grant or entitlement revenues received by proprietary and trust fund type accounts for operating purposes, or which may be utilized for either operations or capital acquisitions at the discretion of the recipient agency, are recognized as revenues in the accounting period in which they are earned and become measurable (accrual basis). Grants restricted for the acquisition or construction of capital assets are recorded as contributed capital. Refer to Subsection 85.60.30.

50.30.70.c **Unearned Revenue.** Receipts from federal grant and entitlement awards received before the applicable revenue recognition criteria is met are to be recorded as unearned revenue and, subsequently, recorded as revenue when the criteria is met.

50.30.75 **Use the CFDA number to record federal activity**
July 1, 2003

50.30.75.a Record federal assistance program revenues and expenditures/expenses by the unique code assigned each federal financial assistance program in the Federal Catalog of Domestic Assistance (CFDA) or, in the absence of a catalog defined number, the number defined by instructions from the federal audit clearinghouse. Refer to Subsection 95.20.20. Preferably, this is to be done as an integral part of the agency's grant accounting system to enable the system to produce reports by catalog number. However this may be accomplished by maintaining a crosswalk of federal programs to catalog numbers.

50.30.75.b When catalog numbers have not been provided in the federal grant contract and can not reasonably be determined by other means, agencies should identify federal programs with a number consisting of the two-digit federal agency number and a three-digit federal program of 999 "Other Federal Assistance." Refer to example in Section 95.20.

50.30.80 **Accounting for federal assistance activity between state agencies**
July 1, 2003

Unless directed otherwise by federal law, regulation or federal awarding agency directive, record federal revenue and expenditure/expense activity between state agencies or institutions such that the activity is not duplicated either for accounting or reporting purposes.

State agencies or institutions involved in inter-agency federal assistance activity should use the following accounting procedures:

1. The originating state agency records and reports the federal revenue and a corresponding expenditure/expense using Object N “Grants, Benefits, and Client Services” for the amount paid to the subrecipient agency.
2. The subrecipient state agency records program expenditures offset by an interagency reimbursement (Object S) for the moneys received from the original agency. This results in no net revenue or expenditure/expense to the subrecipient agency.

50.30.85
June 1, 2013

Accounting for expenditures of nonfinancial federal awards

50.30.85.a

Cost of Administering Nonfinancial Programs. Administration costs for nonfinancial federal programs are recorded as federal revenues and expenditures under the applicable CFDA program number and reported at year-end on the Federal Financial Assistance - Direct screen of the electronic reporting module.

50.30.85.b

Donated Inventory Programs. Agencies of the state of Washington receive federal nonfinancial assistance in the form of donated inventories (primarily food commodities and immunization supplies). Such assistance may be received directly from a federal agency or indirectly from another state agency.

Donated inventories are recorded as consumable inventories offset by unearned revenue in accordance with Subsection 85.56.40. Except as noted below, as donated inventories are consumed/distributed, revenues and expenditures should be recognized using GL Codes 3225 “Revenue Adjustment/Elimination (GAAP)” and 6525 “Expenditure/Expense Adjustment/Elimination (GAAP).” State agencies must report the fair value of inventory consumed/distributed during the year on the Nonfinancial Assistance screen of the electronic reporting module.

State agencies transferring federally provided inventories to other agencies are not to report the revenue and expenditure. Instead, the sending agency records the transfer by reversing the entry made when the inventory was received. The agency actually using the commodities reports the nonfinancial revenue and the associated nonfinancial expenditure/expense in their accounting records and on their year-end Nonfinancial Assistance report.

For food commodities use the commodity list prepared by the Food and

Nutrition Service of the U.S. Department of Agriculture to determine the fair value of the nonfinancial assistance.

50.30.85.c

Federal Surplus Property. Do not record the value of federal surplus property received by a state agency or institution as revenue in the official state financial accounting records. Maintain the property in appropriate subsidiary ledgers for proper control of the assets. Report federal surplus property on the Nonfinancial Assistance screen of the electronic reporting module under the applicable CFDA program number. It is to be valued at fair market value at the time of receipt or the assessed value provided by the federal agency donating the property. As part of the year-end reporting process, the Surplus Property Program within the Department of Enterprise Services will provide each agency or institution with a summary report of the value of federal surplus property received by that agency or institution during the reporting year.

50.30.90

July 1, 2003

Accounting for federal assistance received from another nonfederal entity, other than another Washington State agency/institution (pass-through)

Record identified federal assistance received indirectly from another state (e.g. Oregon) or local government and/or private entity as federal pass-through revenue (Revenue Source Code 0546). There are additional year-end financial reporting requirements specific to federal pass-through revenue and expenditures found in Subsection 95.20.70.

50.40.80
November 15, 2000

**Responsibilities of agencies receiving federal funds,
but not designated as CMIA programs**

The principal responsibilities of other state agencies receiving federal funds not designated as CMIA programs are:

1. Draw federal funds as close as possible to when the underlying disbursement is made by OST or the local bank.
2. Draw federal funds at the earliest date allowed by the federal program or regulations.



50.50

Compliance with the Americans with Disabilities Act

50.50.10

October 1, 2005

Background

Title II of the Americans with Disabilities Act of 1990 generally became effective for public entities such as the state of Washington on January 26, 1992. On February 24, 1993, the Governor signed Executive Order 96-04, specifically implementing the Americans with Disabilities Act for the state of Washington.

The Act (Public Law 101-336), commonly referred to as the “ADA”, makes it unlawful to discriminate against individuals on the basis of disability in the employment, services, programs, or activities of the state. The ADA extends the prohibition of discrimination on the basis of disability, established by Section 504 of the Federal Rehabilitation Act of 1973, as amended, to all state and local governments and all places of public accommodation, regardless of receipt of federal financial assistance. By law, the U.S. Department of Justice's Title II regulations adopt the general prohibitions of discrimination established under Section 504 and incorporate specific prohibitions of discrimination from the ADA.

50.50.20

July 1, 2005

Purpose

The purpose of this section is to ensure that state agencies, including public institutions of higher education, conduct hearings, conventions, conferences, meetings, and formal training sessions in barrier-free facilities so that individuals with disabilities are not excluded from participation or hindered in performing their jobs.

50.50.30

July 1, 2005

Applicability

These regulations apply to all hearings, conventions, conferences, meetings, and formal training sessions held or sponsored by state agencies, and are to be followed except when the specific audience is known and the attendees do not require barrier-free facilities. Normally, this exception would only apply to closed meetings and not public events.



Chapter 75 - Uniform Chart of Accounts

75.10 Coding Structures

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

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

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	June 1, 2014
75.30.50	Account codes: sequential by code number	June 1, 2014
75.30.60	Account codes: alphabetical by title	June 1, 2014

75.40 General Ledger Account Codes

75.40.10	Sequential by code number	Jan. 1, 2014
75.40.20	Sequential by code number with description	Jan. 1, 2014

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75.50 Expenditure Authority Codes

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

75.60 Statewide Program Codes

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

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

75.70 Object/Subobject/Sub-subobject Codes

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

75.80 Revenue Source Codes

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	Jan. 1, 2014
75.80.40	Sequential by code number with description	Jan. 1, 2014

Uniform Chart of Accounts

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

A	<p>Appropriated Account</p> <p>Appropriated accounts require legislative authorization for an agency to make expenditures and incur obligations for specific purposes from designated resources available or estimate to be available during a specific period of time. The agency spending (allotment) plan is subject to review and approval by the Office of Financial Management (OFM).</p>
B	<p>Budgeted (Nonappropriated/Allotted) Account</p> <p>Budgeted accounts do not require legislative authorization for an agency to make expenditures and incur obligations. However, the agency spending (allotment) plan from designated resources available or estimated to be available during a specific period of time, is subject to review and approval by the OFM.</p>
H	<p>Nonappropriated/Nonallotted (Higher Education Special) Account</p> <p>Nonappropriated/nonallotted higher education accounts do not require legislative appropriation nor OFM spending (allotment) plan approval to make expenditures or incur obligations from designated resources available or estimated to be available during a specific period of time. This category is used by the institutions of higher education and consists of the following seven accounts: 143, 145, 147, 148, 443, and 505. All are local cash type 3.</p>
M	<p>Mixed (Partial Appropriated or Allotted/ Partial Nonappropriated) Account</p> <p>Specific portions of mixed accounts require legislative appropriation or OFM spending (allotment) plan approval to make expenditures or incur obligations from designated resources available or estimated to be available during a specific period of time. The remaining parts of the disbursements from a mixed account are not subject to either expenditure authority or spending plan approval. This category consists of the following accounts: 045, 11V, 133, 14F, 15B, 17B, 17R, 419, 422, 470, 496, 540, 544, 551, 600, 608, 609, 645, 759, 788, and 833.</p>
N	<p>Nonappropriated/Nonallotted Account</p> <p>Nonappropriated/nonallotted accounts do not require legislative appropriation or OFM spending (allotment) plan approval to make expenditures or incur obligations from designated resources available or estimated to be available during a specific period of time.</p>

Uniform Chart of Accounts

75.30.30

July 1, 2002

**Fund types and subsidiary accounts –
government-wide statement codes**

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

75.30.40

June 1, 2014

Roll-up funds and subsidiary accounts – fund statement codes

Fund Type Title / Roll-Up Fund Title	Roll-Up Fund	Fund Statement Code	Materiality Level * 06-30-13
1. <u>GOVERNMENTAL FUNDS</u>			
General Fund			
General Fund – Basic Account	AA	1A	\$1,000,000
Administrative Accounts in the General Fund	AC	1A	\$1,000,000
Other Accounts in the General Fund	AZ	1A	\$1,000,000
Special Revenue Funds			
Motor Vehicle Fund	BA	1Z	1,000,000
Multimodal Transportation Fund	BB	1Z	1,000,000
Central Administrative and Regulatory Fund	BD	1Z	1,000,000
Human Services Fund	BE	1Z	1,000,000
Wildlife and Natural Resources Fund	BF	1Z	1,000,000
Higher Education Fund	BG	1B	1,000,000
Local Construction and Loan Fund	BH	1Z	1,000,000
Debt Service Funds			
General Obligation Bond Fund	CA	1Z	1,000,000
Transportation General Obligation Bond Fund	CB	1Z	1,000,000
Tobacco Settlement Securitization Bond Fund	CC	1Z	1,000,000
Transportation Revenue Bond Fund	CD	1Z	443,000
Capital Projects Funds			
State Facilities Fund	DA	1Z	1,000,000
Higher Education Facilities Fund	DB	1Z	1,000,000
Permanent Funds			
Higher Ed. Endowment & Other Permanent Funds	EA	1C	1,000,000
Common School Permanent Fund	EC	1Z	1,000,000
2. <u>PROPRIETARY FUNDS</u>			
Enterprise Funds			
Workers' Compensation Fund	FB	2A	1,000,000
Lottery Fund	FD	2Z	1,000,000
Institutional Fund	FE	2Z	1,000,000

Uniform Chart of Accounts

Fund Type Title / Roll-Up Fund Title	Roll-Up Fund	Fund Statement Code	Materiality Level * 06-30-13
Unemployment Compensation	FG	2B	1,000,000
Higher Education Student Services Fund	FH	2C	1,000,000
Other Activities Fund	FI	2Z	1,000,000
State Guaranteed Education Tuition Program Fund	FK	2E	1,000,000
Internal Service Funds			
General Services Fund	GA	3Z	1,000,000
Data Processing Revolving Fund	GB	3Z	1,000,000
Higher Education Revolving Fund	GD	3Z	1,000,000
Risk Management Fund	GE	3Z	1,000,000
Health Insurance Fund	GF	3Z	1,000,000
3. <u>FIDUCIARY FUNDS</u>			
Private-Purpose Trust Funds			
Other Private-Purpose Trust Funds	JD	4C	1,000,000
Investment Trust Funds			
Local Government Pooled Investments Fund	IA	4B	1,000,000
Pension (and other Employee Benefit) Trust Funds			
Public Employees' Retirement System Plan 1 Fund	HA	4A	1,000,000
Public Employees' Retirement System Plan 2 and 3 Defined Benefit Fund	HB	4A	1,000,000
Public Employees' Retirement System Plan 3 Defined Contribution Fund	HC	4A	1,000,000
Teachers' Retirement System Plan 1 Fund	HE	4A	1,000,000
Teachers' Retirement System Plan 2 and 3 Defined Benefit Fund	HF	4A	1,000,000
Teachers' Retirement System Plan 3 Defined Contribution Fund	HG	4A	1,000,000
Public Safety Employees' Retirement System Plan 2	HH	4A	1,000,000
L.E.O.F.F. Retirement System Plan 1 Fund	HI	4A	1,000,000
L.E.O.F.F. Retirement System Plan 2 Fund	HJ	4A	1,000,000
State Patrol Retirement System Plan 2 Fund	HK	4A	N/A
State Patrol Retirement System Plan 1 Fund	HL	4A	1,000,000
Judicial Retirement Fund	HM	4A	198,000
Volunteer Firefighters' and Reserve Officers' Retirement Fund	HN	4A	1,000,000

Uniform Chart of Accounts

Fund Type Title / Roll-Up Fund Title	Roll-Up Fund	Fund Statement Code	Materiality Level * 06-30-13
Judges Supplemental Retirement Defined Contribution Fund	HP	4A	614,000
Judges Retirement Fund	HQ	4A	70,000
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
Agency Funds			
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
4. <u>GENERAL CAPITAL ASSETS & LONG-TERM OBLIGATION SUBSIDIARY ACCOUNTS</u>			
General Capital Assets Subsidiary	LA	8A	1,000,000
General Long-Term Obligations Subsidiary	LB	8B	1,000,000
5. <u>DISCRETE COMPONENT UNITS</u>			
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

June 1, 2014

Account codes: sequential by code number

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
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	9323	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
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
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
14J	BD	BA	3030	B	2	9323	Ambulatory Surgical Facility Account
14L	AC	AA	1400	A	1	9325	Streamlined Sales and Use Tax Mitigation Account
14M	BD	BA	1030	A	1	9321	Financial Fraud and Identity Theft Crimes Investigation and Prosecution Account
14N	BD	BA	0110	B	2	9321	Legislative Oral History Account
14P	AC	AA	3550	B	2	9321	Skeletal Human Remains Assistance Account
14R	BD	BA	2450	A	1	9238	Military Department Active State Service Account
14V	BD	BA	2400	A	1	9320	Ignition Interlock Device Revolving Account
14W	BE	BA	2250	B	2	9323	Reduced Cigarette Ignition Propensity Account
150	BE	BA	1030	A	1	9323	Low-Income Weatherization and Structural Rehabilitation Assistance Account
151	BF	BA	4650	B	2	9324	Chief Joseph Recreation Development Account
153	BB	BA	4050	A	1	9320	Rural Mobility Grant Program Account
154	BD	BA	1000	A	1	9320	New Motor Vehicle Arbitration Account
158	BF	BA	4900	A	1	9324	Aquatic Land Dredged Material Disposal Site Account
159	BF	BA	4650	B	1	9324	Parks Improvement Account
15A	BE	BA	1030	B	2	9323	Transitional Housing Operating and Rent Account
15B	AZ	AA	3650	M	2	9310	Food Animal Veterinarian Conditional Scholarship Account
15C	AC	AA	1030	A	1	9321	Washington Community Technology Opportunity Account
15F	AZ	AA	1240	A	1	9321	Local Public Safety Enhancement Account
15G	AC	AA	1020	B	2	9321	Prevent or Reduce Owner-Occupied Foreclosure Program Account
15H	BF	BA	4610	A	1	9260	Cleanup Settlement 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
15J	AZ	AA	1030	A	1	9321	Building Communities Fund Account
15K	AC	AA	4610	A	1	9324	Columbia River Water Delivery Account
15L	BD	BA	1400	N	2	9321	Annual Property Revaluation Grant Account
15M	BF	BA	3030	A	1	9324	Biotoxin Account
15N	AZ	AA	3650	B	2	9321	Business Assistance Account
15P	BF	BA	1030	A	1	9242	Energy Recovery Act Account
15R	AZ	AA	6990	A	1	9310	Evergreen Jobs Training Account
15T	BD	BA	1030	B	2	9238	Broadband Mapping Account
15V	BD	BA	2400	B	2	9321	Funeral and Cemetery Account
15W	BD	BA	1600	B	2	9321	Guaranteed Asset Protection Waiver Account
160	BD	BA	4610	A	1	9324	Wood Stove Education and Enforcement Account
162	BE	BA	2350	A	1	9323	Farm Labor Contractor Account
163	BE	BA	2350	A	2	9323	Worker and Community Right to Know Account
165	KA	HD	1070	N	1	N/A	Salary Reduction Account
167	BF	BA	4900	A	1	9324	Natural Resources Conservation Areas Stewardship Account
169	BD	BA	1850	A	2	9321	Horse Racing Commission Operating Account
16A	BD	BA	0550	A	1	9321	Judicial Stabilization Trust Account
16B	BD	BA	2400	B	2	9321	Landscape Architects' License Account
16C	KC	HD	1400	N	2	N/A	Real Estate and Property Tax Administration Assistance Account
16E	BF	BA	4900	B	2	9324	Specialized Forest Products Outreach and Education Account
16F	AC	AA	0850	B	2	9321	Washington State Flag Account
16G	BE	BA	3030	B	2	9323	Universal Vaccine Purchase Account
16H	BF	BA	4770	B	2	9324	Columbia River Recreational Salmon and Steelhead Pilot Stamp Program Account
16J	BB	BA	4050	A	1	9234	State Route Number 520 Corridor Account
16K	AZ	AA	1020	B	2	9321	Mortgage Recovery Fund 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
16L	BE	BA	5400	B	2	9323	Accessible Communities Account
16M	BD	BA	2400	B	1	9321	Appraisal Management Company Account
16N	BE	BA	3050	B	2	9323	Disabled Veterans Assistance Account
16P	BF	BA	4610	A	1	9324	Marine Resources Stewardship Trust Account
16R	AC	AA	1050	B	2	9324	Multiagency Permitting Team Account
16T	BF	BA	4610	B	2	9324	Product Stewardship Programs Account
16V	AC	AA	4610	A	1	9324	Water Rights Processing Account
16W	BE	BA	1070	A	1	9323	Hospital Safety Net Assessment Account
172	BE	BA	1070	B	1	9323	Basic Health Plan Trust Account
173	BF	BA	4610	A	1	9324	State Toxics Control Account
174	BF	BA	4610	A	1	9324	Local Toxics Control Account
176	BF	BA	4610	A	1	9324	Water Quality Permit Account
177	AZ	AA	0550	A	1	9321	Judicial Retirement Administrative Account
17A	KC	HD	1400	N	2	N/A	County Enhanced 911 Excise Tax Account
17B	AC	AA	3570	A	1	9323	Home Visiting Services Account
17C	AC	AA	6990	A	1	9310	Opportunity Express Account
17E	AC	AA	7000	A	1	9321	State Efficiency and Restructuring Account
17F	AC	AA	3400	A	1	9310	Washington Opportunity Pathways Account
17H	BE	BA	1030	B	2	9323	Washington Global Health Technologies and Product Development Account
17K	AC	AA	1070	A	1	9323	Basic Health Plan Stabilization Account
17L	BD	BA	1030	B	2	9321	Foreclosure Fairness Account
17M	BE	BA	3570	B	2	9311	Individual-Based/Portable Background Check Clearance Account
17N	BB	BA	4050	A	1	9320	Complete Streets Grant Program 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
17P	BB	BA	4050	A	1	9320	State Route Number 520 Civil Penalties Account
17R	AC	AA	3400	M	2	9310	Aerospace Training Student Loan Account
17T	BE	BA	1070	A	1	9240	Health Benefit Exchange Account
17V	BE	BA	2400	B	2	9323	Volunteer Firefighters Account
17W	BB	BA	2400	A	1	9320	Limousine Carriers Account
180	BD	BA	1100	B	2	9321	Local Government Administrative Hearings Account
182	BF	BA	4610	A	1	9324	Underground Storage Tank Account
184	BD	BA	3900	B	3	9311	Local Museum Account - Washington State Historical Society
185	BD	BA	3950	B	3	9311	Local Museum Account - Eastern Washington State Historical Society
186	BA	BA	4060	A	1	9234	County Arterial Preservation Account
189	BF	BA	4900	B	2	9324	Clarke-McNary Account
18A	BD	BA	1030	B	2	9321	Investing in Innovation Account
18B	AC	AA	4610	A	1	9324	Columbia River Basin Taxable Bond Water Supply Development Account
18C	AZ	AA	3500	B	2	9311	Native Education Public-Private Partnership Account
18E	BD	BA	3500	B	2	9311	Educator Certification Processing Account
18F	AZ	AA	3500	B	2	9311	High School Completion Account
18G	AC	AA	3400	B	2	9310	Opportunity Scholarship Match Transfer Account
18H	AC	AA	3400	A	1	9310	Opportunity Expansion Account
18J	BA	BA	4050	A	1	9320	Capital Vessel Replacement Account
18K	AC	AA	2270	A	1	9321	24/7 Sobriety Account
18L	BF	BA	4770	A	1	9324	Hydraulic Project Approval Account
18M	BE	BA	2400	B	2	9311	Music Matters Awareness Account
18N	AZ	AA	2150	B	2	9321	Damage Prevention Account
18P	AC	AA	1030	B	2	9323	Shelter to Housing Project Account
18R	BE	BA	2400	B	2	9321	Seattle Sounders FC Account
18T	AC	AA	3000	A	1	9323	Child and Family Reinvestment Account
18V	AZ	AA	3500	B	2	9311	Science, Technology, Engineering, and Mathematics Education Lighthouse 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
18W	BB	BA	4050	A	1	9320	Public Transportation Grant Program Account
190	BF	BA	4900	B	2	9324	Forest Fire Protection Assessment Account
193	BF	BA	4900	B	2	9324	State Forest Nursery Revolving Account
195	BF	BA	1030	B	2	9238	Energy Account
196	JD	HA	1400	B	2	9400	Unclaimed Personal Property Account
197	BD	BA	0400	B	2	9321	Statute Law Committee Publications Account
198	BF	BA	4900	B	2	9324	Access Road Revolving Account
199	BF	BA	4610	A	1	9324	Biosolids Permit Account
19A	BE	BA	1070	A	1	9323	Medicaid Fraud Penalty Account
19B	BE	BA	3510	B	2	9323	School for the Blind Account
19C	BF	BA	4900	A	1	9324	Forest Practices Application Account
19E	BD	BA	2400	B	2	9321	4-H Programs Account
19F	BE	BA	2400	B	2	9311	Seattle Seahawks Account
19G	BF	BA	4610	A	1	9324	Environmental Legacy Stewardship Account
19H	BE	BA	3530	B	2	9323	Center for Childhood Deafness and Hearing Loss Account
19J	AC	AA	2150	B	2	9321	Universal Communications Services Account
19K	AC	AA	4610	A	1	9242	Yakima Integrated Plan Implementation Account
19L	AC	AA	3590	A	1	9311	Charter Schools Oversight Account
19M	BG	BA	2400	B	2	9310	Seattle University Account
19N	AZ	AA	4610	A	1	9324	Diesel Idle Reduction Account
19W	BF	BA	4770	B	2	9324	Wolf-livestock Conflict Account
200	BF	BA	4770	A	1	9242	Regional Fisheries Enhancement Salmonid Recovery Account
201	BA	BA	2400	A	1	9320	DOL Services Account
202	BE	BA	3030	A	1	9323	Medical Test Site Licensure Account
203	BB	BA	4050	A	1	9320	Passenger Ferry Account
204	BD	BA	2200	A	1	9321	Volunteer Firefighters' and Reserve Officers' Relief and Pension Administrative 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
205	BE	BA	1030	B	2	9323	Mobile Home Park Relocation Account
206	BE	BA	3100	B	2	9323	Cost of Supervision Account
207	BF	BA	4610	A	1	9324	Hazardous Waste Assistance Account
209	BF	BA	4770	B	2	9324	Regional Fisheries Enhancement Group Account
20A	BF	BA	2400	B	2	9324	State Flower Account
20B	BF	BA	4610	A	1	9324	Brownfield Redevelopment Trust Fund Account
20C	AC	AA	4610	A	1	9324	Yakima Integrated Plan Implementation Taxable Bond Account
20R	BF	BA	4610	A	1	9324	Radioactive Mixed Waste Account
210	BD	BA	2250	B	2	9321	Fire Protection Contractor License Account
213	BE	BA	3050	B	2	9323	Veterans' Emblem Account
214	BE	BA	3030	B	2	9323	Temporary Worker Housing Account
215	BA	BA	4050	A	1	9234	Special Category C Account
216	BF	BA	4610	A	1	9324	Air Pollution Control Account
217	BF	BA	4610	A	1	9324	Oil Spill Prevention Account
218	BB	BA	4050	A	1	9320	Multimodal Transportation Account
219	BF	BA	4610	A	2	9324	Air Operating Permit Account
222	BF	BA	4610	A	1	9324	Freshwater Aquatic Weeds Account
223	BF	BA	4610	A	1	9324	Oil Spill Response Account
225	BD	BA	2250	A	2	9323	Fingerprint Identification Account
226	BD	BA	2250	B	3	9321	State Seizures Account
234	BD	BA	2350	A	1	9325	Public Works Administration Account
235	BD	BA	3030	A	1	9323	Youth Tobacco Prevention Account
237	BF	BA	4650	A	1	9324	Recreation Access Pass Account
241	CA	CA	0100	N	3	9252	COP Account – Ecology Building
244	AC	AA	4670	A	1	9242	Habitat Conservation Account
245	DA	DA	1050	A	1	9248	Public Safety Reimbursable Bond Account
246	DB	DA	6990	A	1	9310	Community and Technical College Forest Reserve 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
252	DB	DA	LCLO	N	3	9230	Higher Education Non-Proprietary Local Capital Account
253	AC	AA	7000	A	1	9310	Education Construction Account
259	BF	BA	4770	B	2	9324	Coastal Crab Account
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
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	9321	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

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
305	CB	CA	0100	A	1	9340	Transportation Improvement Board Bond Retirement Account
315	BE	BA	1950	A	1	9323	Dedicated Marijuana Account
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

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Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
389	CD	CA	0100	A	1	9340	Toll Facility Bond Retirement Account
401	FE	FA	3100	N	1	9400	Correctional Industries Account
403	GD	GA	3600	N	3	9400	Self - Insurance Revolving Account
404	BD	BA	0900	A	1	9321	State Treasurer's Service Account
405	GA	GA	1000	A	1	9400	Legal Services Revolving Account
407	FI	FA	0850	B	1	9400	Secretary of State's Revolving Account
408	BF	BA	4610	B	1	9324	Coastal Protection Account
409	KD	HD	0900	N	2	N/A	Investment Income Account
410	GA	GA	4050	B	1	9400	Transportation Equipment Account
411	GA	GA	4900	N	2	9400	Natural Resources Equipment Account
413	FI	FA	0950	B	2	9400	Municipal Revolving Account
415	GA	GA	1050	A	1	9400	Personnel Service Account
416	BD	BA	3500	N	2	9323	Surplus and Donated Food Commodities Revolving Account
418	GF	GA	1070	A	1	9400	State Health Care Authority Administrative Account
419	GB	GA	1790	M	2	9400	Data Processing Revolving Account
421	GB	GA	1050	B	2	9400	Education Technology Revolving Account
422	GA	GA	1790	M	2	9400	Enterprise Services Account
424	BD	BA	1000	B	2	9321	Anti-Trust Revolving Account
432	BB	BA	4050	N	3	9320	King Street Railroad Station Facility Account
433	FD	FA	1160	B	3	9400	Shared Game Lottery Account
436	GA	GA	1050	B	2	9400	OFM Labor Relations Service Account
438	GF	GA	1070	B	2	9400	Uniform Dental Plan Benefits Administration Account
439	GF	GA	1070	B	2	9400	Uniform Medical Plan Benefits Administration Account
440	GD	GA	LCLO	N	3	9400	Institutions of Higher Education - Stores Account
441	BD	BA	0850	A	1	9325	Local Government Archives Account
442	FI	FA	0110	B	2	9400	Legislative Gift Center 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
443	GD	GA	LCLO	H	3	9400	Institutions of Higher Education - Data Processing Account
444	GA	GA	4770	B	2	9400	Fish and Wildlife Equipment Revolving Account
445	FB	FA	2350	B	2	9400	Self-Insured Employer Overpayment Reimbursement Account
446	FB	FA	2350	N	2	9400	Industrial Insurance Rainy Day Fund Account
448	GD	GA	LCLO	N	3	9400	Institutions of Higher Education - Printing Account
449	FI	FA	0100	N	2	9400	Certificates of Participation and Other Financing Account - Local
450	GD	GA	LCLO	N	3	9400	Institutions of Higher Education - Other Facilities Account
453	GA	GA	1470	A	2	9400	O.M.W.B.E. Enterprises Account
455	GA	GA	1050	A	1	9400	Higher Education Personnel Services Account
460	GD	GA	LCLO	N	3	9400	Institutions of Higher Education - Motor Pool Account
470	FI	FA	0850	M	2	9400	Imaging Account
471	GA	GA	2250	B	2	9400	State Patrol Nonappropriated Airplane Revolving Account
477	FD	FA	1160	N	2	9400	Lottery Investment Account
480	BD	BA	3500	B	2	9321	Financial Education Public-Private Partnership Account
482	GA	GA	3650	N	3	9400	Dairy/Forage Facility Revolving Account
483	GA	GA	0950	A	1	9400	Auditing Services Revolving Account
484	GA	GA	1100	A	1	9400	Administrative Hearings Revolving Account
485	BD	BA	1850	B	2	9321	Horse Racing Commission Washington Bred Owners' Bonus Fund and Breeder Awards Account
489	AC	AA	7000	A	1	9321	Pension Funding Stabilization Account
490	AZ	AA	4050	B	2	9320	Regional Transportation Investment District Account
495	BB	BA	4050	N	2	9320	Toll Collection 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
496	BG	BA	3400	M	2	9310	Future Teachers Conditional Scholarship Account
497	BD	BA	1850	B	2	9321	Horse Racing Commission Class C Purse Fund Account
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

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
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
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
566	BF	BA	4900	A	1	9321	Community Forest Trust Account
569	FH	FA	LCLO	N	3	9400	Institutions of Higher Education - Food Services Account

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Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
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
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

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Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
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
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	AC	AA	1240	N	2	9310	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

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Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
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
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	9321	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

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Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
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
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

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
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
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

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
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
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

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June 1, 2014

Account codes: alphabetical by title

ACCOUNT CODE	ACCOUNT TITLE
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

ACCOUNT CODE	ACCOUNT TITLE
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
19L	Charter Schools Oversight Account
151	Chief Joseph Recreation Development Account
18T	Child and Family Reinvestment Account
731	Child Care Facility Revolving Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
133	Children's Trust Account
09P	City-County Assistance Account
189	Clarke-McNary Account
15H	Cleanup Settlement Account
259	Coastal Crab Account
408	Coastal Protection Account
790	College Clearing Account
743	College Faculty Awards Trust Account
10P	Columbia River Basin Water Supply Development Account
16H	Columbia River Recreational Salmon and Steelhead Pilot Stamp Program Account
18B	Columbia River Basin Taxable Bond Water Supply Development Account
296	Columbia River Basin Water Supply Revenue Recovery Account
15K	Columbia River Water Delivery Account
07T	Commemorative Works Account
07F	Commercial Fisheries Buyback Account
113	Common School Construction Account
263	Community and Economic Development Fee Account
060	Community and Technical College Capital Projects Account
246	Community and Technical College Forest Reserve Account
561	Community and Technical College Innovation Account
566	Community Forest Trust Account
14H	Community Preservation and Development Authority Account
755	Community Service Office and Division of Children and Family Services Administrators' Account
644	Community Services Revolving Account
17N	Complete Streets Grant Program Account
552	Conservation Assistance Revolving Account
07E	Contract Harvesting Revolving Account
241	COP Account – Ecology Building
401	Correctional Industries Account
206	Cost of Supervision Account
186	County Arterial Preservation Account
03L	County Criminal Justice Assistance Account
17A	County Enhanced 911 Excise Tax Account
01F	Crime Victims' Compensation Account
328	Criminal Justice Training Commission Firing Range Maintenance Account
05C	Criminal Justice Treatment Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
781	Cross-State Trail Account
783	CWU License Plate Account
275	CWU Operating Fees Account
482	Dairy/Forage Facility Revolving Account
18N	Damage Prevention Account
419	Data Processing Revolving Account
02K	Death Investigations Account
380	Debt-Limit General Fund Bond Retirement Account
381	Debt-Limit Reimbursable Bond Retirement Account
315	Dedicated Marijuana Account
888	Deferred Compensation Administrative Account
722	Deferred Compensation Principal Account
600	Department of Retirement Systems Expense Account
513	Derelict Vessel Removal Account
851	Developmental Disabilities Community Trust Account
833	Developmental Disabilities Endowment Trust Account
19N	Diesel Idle Reduction Account
16N	Disabled Veterans Assistance Account
05H	Disaster Response Account
649	Discrete Component Unit Processing Account
515	DNA Data Base Account
201	DOL Services Account
07W	Domestic Violence Prevention Account
04R	Drinking Water Assistance Account
05R	Drinking Water Assistance Administrative Account
07R	Drinking Water Assistance Repayment Account
753	DSHS Child Support Services Account
738	DSHS Trust Account
098	Eastern Washington Pheasant Enhancement Account
061	Eastern Washington University Capital Projects Account
09R	Economic Development Strategic Reserve Account
253	Education Construction Account
08A	Education Legacy Trust Account
291	Education Savings Account
421	Education Technology Revolving Account
18E	Educator Certification Processing Account
549	Election Account
095	Electrical License Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
11J	Electronic Products Recycling Account
03C	Emergency Medical Services and Trauma Care Systems Trust Account
134	Employment Services Administrative Account
11A	Employment Training Finance Account
195	Energy Account
10R	Energy Freedom Account
15P	Energy Recovery Act Account
03F	Enhanced 911 Account
422	Enterprise Services Account
19G	Environmental Legacy Stewardship Account
02M	Essential Rail Assistance Account
15R	Evergreen Jobs Training Account
843	Exceptional Faculty Awards Endowment Account
03A	Excess Earnings Account
779	EWU License Plate Account
131	Fair Account
10W	Family and Medical Leave Enforcement Account
14F	Family Leave Insurance Account
162	Farm Labor Contractor Account
09C	Farmlands Preservation Account
536	Federal Food Service Revolving Account
878	Federal Forest Revolving Account
688	Federal Local Rail Service Assistance Account
141	Federal Seizure Account
304	Ferry Bond Retirement Account
480	Financial Education Public-Private Partnership Account
14M	Financial Fraud and Identity Theft Crimes Investigation and Prosecution Account
300	Financial Services Regulation Account
225	Fingerprint Identification Account
210	Fire Protection Contractor License Account
086	Fire Service Training Account
03P	Fire Service Trust Account
146	Firearms Range Account
07V	Fish and Wildlife Enforcement Reward Account
444	Fish and Wildlife Equipment Revolving Account
08G	Flexible Spending Administrative Account
02P	Flood Control Assistance Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
15B	Food Animal Veterinarian Conditional Scholarship Account
17L	Foreclosure Fairness Account
11H	Forest and Fish Support Account
014	Forest Development Account
190	Forest Fire Protection Assessment Account
19C	Forest Practices Application Account
08B	Foster Care Endowed Scholarship Trust Account
852	Foster Care Scholarship Endowment Account
636	Foster Care Trust Account
835	Four Year Student Child Care in Higher Education Account
09E	Freight Mobility Investment Account
11E	Freight Mobility Multimodal Account
222	Freshwater Aquatic Weeds Account
516	Fruit and Vegetable Inspection Account
15V	Funeral and Cemetery Account
496	Future Teachers Conditional Scholarship Account
841	G. Robert Ross Endowment Account
884	Gambling Revolving Account
357	Gardner-Evans Higher Education Construction Account
997	General Capital Assets Subsidiary Account
001	General Fund
999	General Long-Term Obligations Subsidiary Account
12P	Geoduck Aquaculture Research Account
298	Geologists' Account
01E	Geothermal Account
12N	GET Ready for Math and Science Scholarship Account
08C	Gonzaga University Alumni Association Account
749	Governor's ICSEW Account
080	Grade Crossing Protective Account
128	Grain Inspection Revolving Account
846	Grants-In-Aid Scholarships and Fellowships Account
12B	Green Energy Incentive Account Subaccount of the Energy Freedom Account
285	Growth Management Planning and Environmental Review Account
15W	Guaranteed Asset Protection Waiver Account
244	Habitat Conservation Account
746	Hanford Area Economic Investment Account
207	Hazardous Waste Assistance Account
17T	Health Benefit Exchange Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
418	Health Care Authority Administrative Account
10L	Health Insurance Partnership Account
793	Health Insurance Pool Account
747	Health Professionals Loan Repayment and Scholarship Program Account
02G	Health Professions Account
545	Heating Oil Pollution Liability Trust Account
07J	“Helping Kids Speak” Account
11N	Heritage Barn Preservation Account
18F	High School Completion Account
09F	High-Occupancy Toll Lanes Operations Account
737	High Occupancy Vehicle Account
FH1	Higher Education Blended Component Units
01L	Higher Education Construction Account
652	Higher Education Facilities Account
FH2	Higher Education Internal Lending Account
252	Higher Education Non-Proprietary Local Capital Account
455	Higher Education Personnel Services Account
646	Higher Education Retirement Plan Supplemental Benefit Account
303	Highway Bond Retirement Account
096	Highway Infrastructure Account
106	Highway Safety Account
10B	Home Security Fund Account
17B	Home Visiting Services Account
551	Homeless Families Services Account
10T	Hood Canal Aquatic Rehabilitation Bond Account
169	Horse Racing Commission Operating Account
497	Horse Racing Commission Class C Purse Fund Account
485	Horse Racing Commission Washington Bred Owners’ Bonus Fund and Breeder Awards Account
002	Hospital Data Collection Account
11R	Hospital Infection Control Grant Account
16W	Hospital Safety Net Assessment Account
18L	Hydraulic Project Approval Account
14V	Ignition Interlock Device Revolving Account
470	Imaging Account
281	Impaired Driving Safety Account
821	Impaired Physician Account
12R	Independent Youth Housing Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
17M	Individual-Based/Portable Background Check Clearance Account
08E	Individual Development Account Program Account
03K	Industrial Insurance Premium Refund Account
446	Industrial Insurance Rainy Day Fund Account
752	Institutional Clearing and Transmittal Account
01N	Institutional Impact Account
651	Institutional Residents' Deposit Account
512	Institutional Stores Account
800	Institutional Welfare and Betterment Account
840	Institutions of Higher Education - Agency Account
857	Institutions of Higher Education - Annuity and Life Income Account
522	Institutions of Higher Education - Associated Students' Account
524	Institutions of Higher Education - Bookstore Account
443	Institutions of Higher Education - Data Processing Account
148	Institutions of Higher Education - Dedicated Local Account
859	Institutions of Higher Education - Endowment Local Account
143	Institutions of Higher Education - Federal Appropriations Account (Morrill-Bankhead-Jones Act Account)
569	Institutions of Higher Education - Food Services Account
145	Institutions of Higher Education - Grants and Contracts Account
573	Institutions of Higher Education - Housing and Food Account
860	Institutions of Higher Education - Long-Term Loan Account
460	Institutions of Higher Education - Motor Pool Account
149	Institutions of Higher Education - Operating Fees Account
570	Institutions of Higher Education - Other Enterprises Account
450	Institutions of Higher Education - Other Facilities Account
528	Institutions of Higher Education - Parking Account
147	Institutions of Higher Education - Plant Account
448	Institutions of Higher Education - Printing Account
440	Institutions of Higher Education - Stores Account
849	Institutions of Higher Education - Student Loan Account
850	Institutions of Higher Education - Work Study Account
138	Insurance Commissioner's Regulatory Account
595	Interstate 405 Express Toll Lanes Operations Account
10V	Invasive Species Council Account
18A	Investing in Innovation Account
409	Investment Income Account
10H	Job Development Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
616	Judges' Retirement Account
543	Judicial Information Systems Account
177	Judicial Retirement Administrative Account
729	Judicial Retirement Principal Account
16A	Judicial Stabilization Trust Account
283	Juvenile Accountability Incentive Account
432	King Street Railroad Station Facility Account
030	Landowner Contingency Forest Fire Suppression Account
16B	Landscape Architects' License Account
11P	Large On-Site Sewage Systems Account
499	Law Enforcement Memorial Account
548	Law Enforcement Officers' and Fire Fighters' Retirement System Plan 2 Expense Account
06K	Lead Paint Account
405	Legal Services Revolving Account
442	Legislative Gift Center Account
07L	Legislative International Trade Account
14N	Legislative Oral History Account
547	Liability Account
06T	License Plate Technology Account
09K	Life Sciences Discovery Account
08F	Lighthouse Environmental Programs Account
17W	Limousine Carriers Account
107	Liquor Excise Tax Account
501	Liquor Revolving Account
823	Livestock Nutrient Management Account
180	Local Government Administrative Hearings Account
441	Local Government Archives Account
01T	Local Leasehold Excise Tax Account
185	Local Museum Account - Eastern Washington State Historical Society
184	Local Museum Account - Washington State Historical Society
15F	Local Public Safety Enhancement Account
768	Local Real Estate Excise Tax Account
034	Local Sales and Use Tax Account
06N	Local Tax Administration Account
797	Local Tourism Promotion Account
174	Local Toxics Control Account
578	Lottery Administrative Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
477	Lottery Investment Account
150	Low-Income Weatherization and Structural Rehabilitation Assistance Account
262	Manufactured Home Installation Training Account
12F	Manufactured/Mobile Home Dispute Resolution Program Account
048	Marine Fuel Tax Refund Account
16P	Marine Resources Stewardship Trust Account
757	Maritime Historic Restoration and Preservation Account
19A	Medicaid Fraud Penalty Account
609	Medical Aid Account
202	Medical Test Site Licensure Account
14R	Military Department Active State Service Account
364	Military Department Capital Account
08H	Military Department Rental and Lease Account
018	Millersylvania Park Current Account
603	Millersylvania Park Trust Account
508	Miscellaneous Enterprise Activities Account
759	Miscellaneous Program Account
784	Miscellaneous Transportation Programs Account
205	Mobile Home Park Relocation Account
07A	Mortgage Lending Fraud Prosecution Account
16K	Mortgage Recovery Fund Account
108	Motor Vehicle Account
082	Motorcycle Safety Education Account
16R	Multiagency Permitting Team Account
218	Multimodal Transportation Account
571	Multiuse Roadway Safety Account
03M	Municipal Criminal Justice Assistance Account
413	Municipal Revolving Account
18M	Music Matters Awareness Account
18C	Native Education Public-Private Partnership Account
167	Natural Resources Conservation Areas Stewardship Account
660	Natural Resources Deposit Account
411	Natural Resources Equipment Account
04B	Natural Resources Real Property Replacement Account
154	New Motor Vehicle Arbitration Account
382	Nondebt-Limit General Fund Bond Retirement Account
384	Nondebt-Limit Proprietary Appropriated Bond Retirement Account
385	Nondebt-Limit Proprietary Nonappropriated Bond Retirement Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
383	Nondebt-Limit Reimbursable Bond Retirement Account
386	Nondebt-Limit Revenue Bond Retirement Account
268	Nonhighway and Off-Road Vehicle Activities (NOVA) Program Account
604	Normal School Permanent Account
732	Nursing Home Civil Penalties Account
09L	Nursing Resource Center Account
877	O.A.S.I. Contributions Account
874	O.A.S.I. Revolving Account
01B	ORV and Nonhighway Vehicle Account
436	Office of Financial Management's Labor Relations Service Account
217	Oil Spill Prevention Account
223	Oil Spill Response Account
453	O.M.W.B.E. Enterprises Account
18H	Opportunity Expansion Account
17C	Opportunity Express Account
18G	Opportunity Scholarship Match Transfer Account
07B	Organ and Tissue Donation Awareness Account
12L	Outdoor Education and Recreation Program Account
070	Outdoor Recreation Account
507	Oyster Reserve Land Account
087	Park Land Trust Revolving Account
02N	Parkland Acquisition Account
159	Parks Improvement Account
269	Parks Renewal and Stewardship Account
203	Passenger Ferry Account
489	Pension Funding Stabilization Account
553	Performance Audits of Government Account
605	Permanent Common School Account
500	Perpetual Surveillance and Maintenance Account
415	Personnel Service Account
025	Pilotage Account
297	Pipeline Safety Account
885	Plumbing Certificate Account
11M	Poet Laureate Account
544	Pollution Liability Insurance Program Trust Account
08J	Prescription Drug Consortium Account
892	Pressure Systems Safety Account
15G	Prevent or Reduce Owner-Occupied Foreclosure Program Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
08K	Problem Gambling Account
07N	Produce Railcar Pool Account
16T	Product Stewardship Programs Account
024	Professional Engineers' Account
777	Prostitution Prevention and Intervention Account
721	Public Employees' and Retirees' Insurance Account
730	Public Employees' and Retirees' Insurance Reserve Account
12V	Public Employees' Benefits Board Medical Benefits Administration Account
631	Public Employees' Retirement System Plan 1 Account
641	Public Employees' Retirement System Combined Plan 2 and 3 Account
887	Public Facility Construction Loan Revolving Account
523	Public Funds Investment Account
04L	Public Health Services Account
319	Public Health Supplemental Account
006	Public Records Efficiency, Preservation and Access Account
635	Public Safety Employees' Retirement System Plan 2 Account
245	Public Safety Reimbursable Bond Account
111	Public Service Revolving Account
18W	Public Transportation Grant Program Account
234	Public Works Administration Account
058	Public Works Assistance Account
099	Puget Sound Capital Construction Account
320	Puget Sound Crab Pot Buoy Tag Account
109	Puget Sound Ferry Operations Account
14C	Puget Sound Recovery Account
12K	Puget Sound Scientific Research Account
893	Radiation Perpetual Maintenance Account
20R	Radioactive Mixed Waste Account
16C	Real Estate and Property Tax Administration Assistance Account
06G	Real Estate Appraiser Commission Account
026	Real Estate Commission Account
04F	Real Estate Education Program Account
06R	Real Estate Research Account
027	Reclamation Account
237	Recreation Access Pass Account
267	Recreation Resources Account
04M	Recreational Fisheries Enhancement Account
097	Recreational Vehicle Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
14W	Reduced Cigarette Ignition Propensity Account
209	Regional Fisheries Enhancement Group Account
200	Regional Fisheries Enhancement Salmonid Recovery Account
11B	Regional Mobility Grant Program Account
490	Regional Transportation Investment District Account
11F	Reinvesting in Youth Account
041	Resource Management Cost Account
09G	Riparian Protection Account
546	Risk Management Administration Account
12G	Rockfish Research Account
102	Rural Arterial Trust Account
153	Rural Mobility Grant Program Account
687	Rural Rehabilitation Account
689	Rural Washington Loan Account
03R	Safe Drinking Water Account
165	Salary Reduction Account
06A	Salmon Recovery Account
290	Savings Incentive Account
359	School Construction and Skill Centers Building Account
633	School Employees' Retirement System Combined Plan 2 and 3 Account
19B	School for the Blind Account
780	School Zone Safety Account
18V	Science, Technology, Engineering, and Mathematics Education Lighthouse Account
606	Scientific Permanent Account
294	Sea Cucumber Dive Fishery Account
295	Sea Urchin Dive Fishery Account
19F	Seattle Seahawks Account
18R	Seattle Sounders FC Account
19M	Seattle University Account
883	Second Injury Account
407	Secretary of State's Revolving Account
06J	Securities Prosecution Account
775	Seized Contraband Account
403	Self-Insurance Revolving Account
445	Self-Insured Employer Overpayment Reimbursement Account
10F	Share the Road Account
433	Shared Game Lottery Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
18P	Shelter to Housing Project Account
125	Site Closure Account
14P	Skeletal Human Remains Assistance Account
08L	“Ski & Ride Washington” Account
562	Skilled Nursing Facility Safety Net Trust Fund Account
08M	Small City Pavement and Sidewalk Account
01M	Snowmobile Account
215	Special Category C Account
023	Special Grass Seed Burning Research Account
07K	Special License Plate Applicant Trust Account
110	Special Wildlife Account
16E	Specialized Forest Products Outreach and Education Account
816	Stadium and Exhibition Center Account
817	Stadium and Exhibition Center Construction Account
277	State Agency Parking Account
051	State and Local Improvements Revolving Account - Waste Disposal Facilities
055	State and Local Improvements Revolving Account - Waste Disposal Facilities, 1980
072	State and Local Improvements Revolving Account - Water Supply Facilities
057	State Building Construction Account
05W	State Drought Preparedness Account
785	State Educational Trust Fund Account
17E	State Efficiency and Restructuring Account
032	State Emergency Water Projects Revolving Account
08N	State Financial Aid Account
20A	State Flower Account
193	State Forest Nursery Revolving Account
056	State Higher Education Construction Account
795	State Investment Board Commingled Monthly Bond Account
865	State Investment Board Commingled Trust Account
031	State Investment Board Expense Account
577	State Lottery Account
08P	State Parks Education and Enhancement Account
081	State Patrol Highway Account
471	State Patrol Nonappropriated Airplane Revolving Account
035	State Payroll Revolving Account
17P	State Route Number 520 Civil Penalties Account
16J	State Route Number 520 Corridor Account

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
226	State Seizures Account
075	State Social and Health Services Construction Account
355	State Taxable Building Construction Account
173	State Toxics Control Account
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
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

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
12T	Traumatic Brain Injury Account
076	Treasury Income Account
503	Tuition Recovery Trust Account
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

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
15C	Washington Community Technology Opportunity Account
653	Washington Distinguished Professorship Trust Account
17H	Washington Global Health Technologies and Product Development Account
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
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

Uniform Chart of Accounts

ACCOUNT CODE	ACCOUNT TITLE
007	Winter Recreation Program Account
19W	Wolf-livestock Conflict Account
160	Wood Stove Education and Enforcement Account
163	Worker and Community Right to Know Account
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



Chapter 80 - Accounting Policies

80.10 About Accounting Policies, Roles and Responsibilities

80.10.10	Purpose for the accounting policies and procedures in this manual	May 1, 1999
80.10.20	Authority for these policies	May 1, 1999
80.10.30	Applicability	May 1, 1999
80.10.40	Role of the Office of Financial Management	July 1, 2012
80.10.50	Role of the State Treasurer	July 1, 2008
80.10.60	Role of the State Auditor	May 1, 1999
80.10.70	Role of the Joint Legislative Audit and Review Committee	May 1, 1999
80.10.80	Role of the Legislative Evaluation and Accountability Program Committee	May 1, 1999
80.10.90	Role of administering agencies	July 1, 2008

80.20 Generally Accepted Accounting Principles

80.20.10	This state adopts Generally Accepted Accounting Principles (GAAP)	July 1, 2001
80.20.20	What constitutes GAAP?	June 1, 2013
80.20.30	Governmental GAAP requires fund accounting	July 1, 2001
80.20.35	Fund categories used in governmental accounting	July 1, 2010
80.20.40	Financial reporting requirements	July 1, 2001
80.20.45	What is the financial reporting entity?	July 1, 2012
80.20.50	Measurement focus and basis of accounting	June 1, 2013
80.20.60	Accounting for capital assets and long-term obligations	June 1, 2013
80.20.70	GAAP budgetary requirements	July 1, 2001
80.20.80	Management Discussion and Analysis	July 1, 2001
80.20.82	Government-wide financial statements	June 1, 2013
80.20.85	Fund financial statements	June 1, 2013

80
Accounting Policies

80.30 State Accounting and Reporting Policies

80.30.05	State accounting and reporting principles must conform with Generally Accepted Accounting Principles (GAAP)	July 1, 2012
80.30.10	What is our fund/account structure?	July 1, 2001
80.30.15	What are subsidiary accounts?	July 1, 2001
80.30.20	What is our measurement focus and basis of accounting?	June 1, 2013
80.30.25	General budgetary policies	July 1, 2004
80.30.27	General reporting policies	July 1, 2004
80.30.28	What is the state of Washington reporting entity?	June 1, 2005
80.30.30	Pooled cash and investment policies	June 1, 2002
80.30.35	Receivables policy	June 1, 2005
80.30.40	Inventories policy	June 1, 2014
80.30.45	Capital assets policy	July 1, 2012
80.30.50	Short-term liabilities policy	June 1, 2004
80.30.55	Compensated absences policy	July 1, 2009
80.30.57	Termination benefits policy	July 1, 2006
80.30.60	Long-term obligations policy	June 1, 2004
80.30.65	Fund equity policy	June 1, 2013
80.30.67	Revenues and expenses policy	July 1, 2011
80.30.70	Insurance activities policy	May 1, 1999
80.30.75	Interfund activities policy	July 1, 2001
80.30.80	How to establish accounts	July 1, 2003
80.30.82	The state adopted a uniform chart of accounts	July 1, 2010
80.30.84	Required accounting steps	July 1, 2008
80.30.86	Using standard or other accounting forms	June 1, 2014
80.30.88	Requirements for agencies implementing, maintaining or modifying accounting or reporting systems	July 1, 2012
80.30.90	Budgetary data must be maintained	July 1, 2009
80.30.92	Agency fiscal activities must be organized to provide effective internal control	July 1, 2004

Investments in open-end mutual funds are reported at fair value, which is determined by the fund's current share price. All other investments are reported at fair value. Fair value is determined using quoted market prices for marketable securities and other reasonable methods for investments where market values are not readily available.

For reporting purposes, pooled cash that is invested in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940 is reported at fair value or amortized cost (determined by the pool's share price). Investments in the state's Local Government Investment Pool (LGIP), which is an external 2a-7-like investment pool, is reported at amortized cost. Refer to Section 85.52 for further information on investment accounting procedures.

80.30.35

June 1, 2005

Receivables policy

Receivables in the state's governmental fund type accounts consist primarily of taxes and federal revenues. Receivables in all other accounts arise in the ordinary course of business. Receivables are recorded when either the asset or revenue recognition criteria have been met. Estimates of uncollectible receivables are made and recorded to an allowance for uncollectible receivables. Receivables are reported net of the allowance for uncollectible accounts.

For government-wide reporting purposes, amounts reported in the funds as interfund/interagency receivables and payables are eliminated in the governmental and business-type activities columns of the Statement of Net Position, except for the net residual balances due between the governmental and business-type activities, which are presented as internal balances. Amounts recorded in governmental and business-type activities as due to or from fiduciary funds are reported as due to or from other governments. Refer to Section 85.54.

80.30.40

June 1, 2014

Inventories policy

Consumable inventories, consisting of expendable materials and supplies held for consumption, are valued and reported for financial statement purposes if the fiscal year-end balance on hand at an inventory control point exceeds \$50,000. Consumable inventories are generally valued at cost using the first-in, first-out method. Donated consumable inventories are recorded at fair market value.

All **merchandise inventories** are considered reportable for financial statement purposes. Merchandise inventories are generally valued at cost using the first-in, first-out method.

Inventories of governmental fund type accounts are valued at cost and are recorded using the consumption method. Proprietary fund type accounts expense inventories when used or sold.

For governmental fund financial reporting, inventory balances are recorded as nonspendable fund balance indicating that they do not constitute “available spendable resources,” except for certain federally donated consumable inventories which are offset by unearned revenue because they are not earned until they are distributed to clients. Refer to Section 85.56.

80.30.45

July 1, 2012

Capital assets policy

80.30.45.a

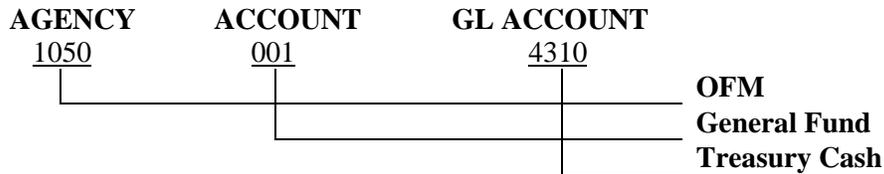
Capitalization. For the state’s capitalization policy, refer to Subsection 30.20.20. Except when noted, it is the state’s policy to capitalize:

- All land, including land use rights with indefinite lives acquired with the purchase of the underlying land, and ancillary costs;
- The state highway system operated by the Department of Transportation;
- Infrastructure, other than the state highway system, with a cost of \$100,000 or greater;
- Buildings, building improvements, improvements other than buildings, and leasehold improvements with a cost of \$100,000 or greater;
- Intangible assets, either purchased or internally developed, such as land rights not acquired with the purchase of land, software, patents, and trademarks, with a cost of \$1,000,000 or more that are “identifiable” by meeting one of the following conditions:
 - The asset is capable of being separated or divided and sold, transferred, licensed, rented, exchanged, or
 - The asset arises from contractual or other legal rights, regardless of whether those rights are transferable or separable.

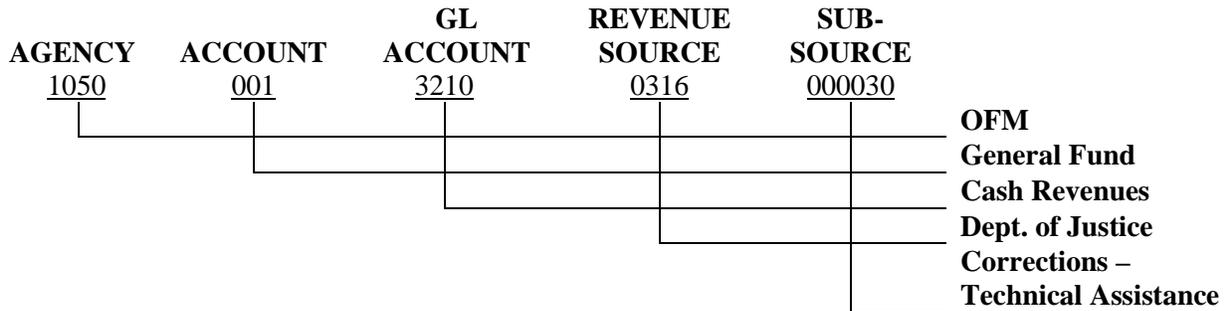
UNIFORM STATEWIDE ACCOUNT CODE STRUCTURE

The following diagrams illustrate the uniform statewide account code structure format for general ledger, revenue and expenditure/expense accounting:

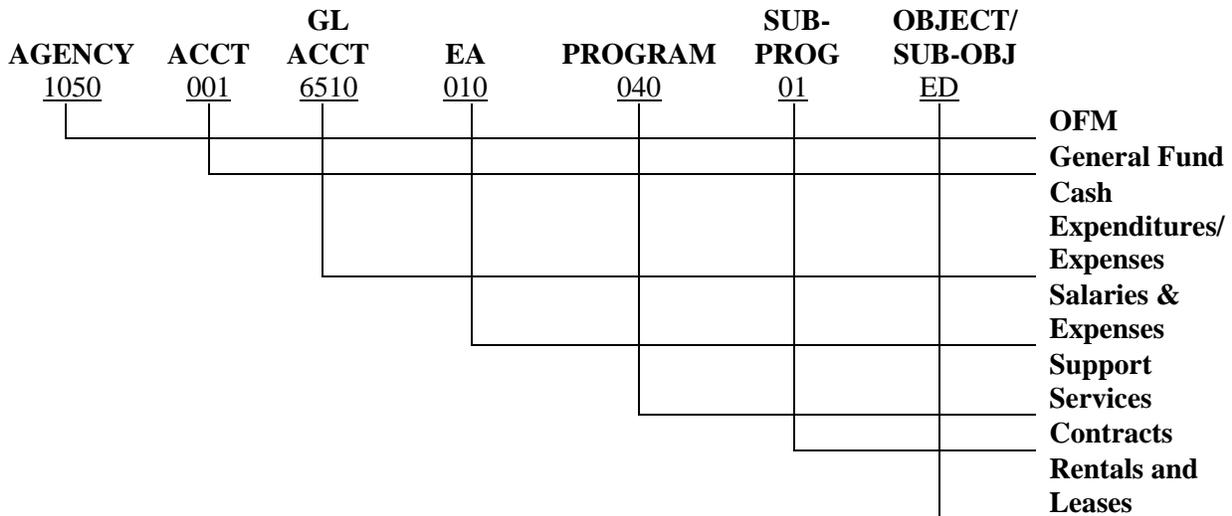
General Ledger Accounts



Revenue Accounts



Expenditure / Expenses Accounts



80.30.84 Required accounting steps

July 1, 2008

- 80.30.84.a The initial step in processing accounting information consists of receiving a source document in electronic or paper form, analyzing the transaction to determine its nature and then assigning the appropriate coding. Documents initiating accounting transactions include cash receipts, time sheets, purchase orders, invoice vouchers, and journal vouchers.
- 80.30.84.b Properly coded source documents are segregated into similar transaction type groupings and posted sequentially in the appropriate book of original entry. Books of original entry include cash receipts journal, payroll journal, and warrant register.
- 80.30.84.c As applicable, books of original entry are posted either manually or electronically to subsidiary ledgers and to control accounts in the general ledger.
- 80.30.84.d Periodic financial reports may be generated to support administrative and budgetary control. Examples of these reports include budget status report, accounts receivable aging report, and general ledger trial balance.
- 80.30.84.e Annually, statewide financial statements are prepared. Chapter 90 of this manual provides specific requirements and procedures for the production of the state's Comprehensive Annual Financial Report (CAFR).

Additionally, agencies may produce agency financial statements or reports. In doing so, they must use the information submitted to the centralized statewide accounting systems. Any variance between centralized statewide data and agency issued financial statements is to be reconciled and disclosed in the notes to the agency's financial statements. However, if the separately issued statements use different reporting standards, the agency is to clearly indicate in the notes to the agency financial statements which standards were used and how they differ from those used in the state's CAFR.

80.30.86 Using standard or other accounting forms

June 1, 2014

Standard forms have been developed and are prescribed for use by state agencies to support the accounting, budgeting and administrative functions.

Privacy Notice: Safeguarding and disposition of personal information collected by agencies on standard forms must be consistent with Executive Order 00-03, April 25, 2000; OCIO Policy 141; and RCW 42.56.210.



Chapter 85 - Accounting Procedures

85.10 Budgetary Accounting Procedures

- | | | |
|----------|---|--------------|
| 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

- | | | |
|----------|--|--------------|
| 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 |

85
Accounting Procedures

85.20 Revenue and Cash Receipts

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

85.22 Deposit Adjustments and Returned Payments

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

85.24 Revenue and Cash Receipts - Illustrative Entries

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

85
Accounting Procedures

85.30 Encumbrances

85.30.10 Encumbrance accounting July 1, 2013

85.32 Goods and Services Expenditures

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 June 1, 2014

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

85.34 Payroll and Other Related Activities

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

85.36 Disbursement Processing

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

85
Accounting Procedures

85.38 Other Warrant Procedures

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	June 1, 2014
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

85.40 Belated and Sundry Claims

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

85.42 Expenditures, Expenses, and Cash Disbursements - Illustrative Entries

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

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Accounting Procedures

85.50 Cash

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

85.52 Investments

85.52.10	About investments	July 1, 2003
85.52.20	Short-term investments	June 1, 2003
85.52.30	Non-current investments	Jan. 1, 2014
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

85.54 Receivables

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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Accounting Procedures

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	June 1, 2014
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

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, 2014
85.56.30	Merchandise inventories in proprietary fund type accounts	May 1, 1999
85.56.40	Donations of consumable inventories	Jan. 1, 2014

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	Jan. 1, 2014
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	Jan. 1, 2014
85.60.60	Reconciliation of capital assets	July 1, 2012
85.60.70	Capital assets acquired through capital lease	July 1, 2008

85
Accounting Procedures

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
85.60.97	Accounting for Interagency/Interfund Capital Asset Transfers	Jan. 1, 2014

85.65 Assets - Illustrative Entries

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	Jan. 1, 2014
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, 2014
85.65.50	Prepaid expenses	May 1, 1999
85.65.52	Acquisition of capital assets	June 1, 2013

85
Accounting Procedures

85.65.54	Assets that do not meet the state's capitalization policy	July 1, 2009
85.65.56	Depreciation/amortization	July 1, 2009
85.65.58	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
85.65.66	Interagency/Interfund Capital Asset Transfers	Jan. 1, 2014

85.70 Short-Term Liabilities

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

85.72 Long-Term Obligations

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

85
Accounting Procedures

85.74 Special Liabilities

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

85.80 Fund Equity

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

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

85
Accounting Procedures

85.90 Interfund/Interagency Activities

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
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

85.95 Interfund/Interagency Activities - Illustrative Entries

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

Accounting Procedures

When a vendor relationship exists and the A20-A is used by non-state employees to substantiate travel costs, it must be attached to an Invoice Voucher (A19-1A) to authorize payment. A travel expense voucher form is available online at:

<http://www.des.wa.gov/SiteCollectionDocuments/About/FormsnPublications/DESForms/A20-A1.xls>.

Form A20-2A is only used for reimbursing travel expenses of commission members who are reimbursed on a per diem basis.

Agencies may use an electronic travel reimbursement system, such as the Travel & Expense Management System (TEMS), as long as it provides information equivalent to that provided on a travel expense voucher.

Printing Requisition (A21-A) - A form used by agencies to order, encumber, liquidate, and authorize payment for goods and services from the Department of Enterprise Services. This form is available online at: http://www.des.wa.gov/SiteCollectionDocuments/PrintingMail/Printing/Docs_A21.dot.

Copy Center Request Form (A24) - A form used by agencies to order, encumber, liquidate, and authorize payment for copy services from the Department of Enterprise Services. This form is available online at: http://www.des.wa.gov/SiteCollectionDocuments/PrintingMail/Printing/Docs_A24.dot.

85.32.30.b

Purchasing documents used internally by agencies having local purchasing authorities are to meet the criteria of the forms noted above. There is no standard internal purchase request form; however, agencies are encouraged to develop and utilize an internal request form to enhance internal control over requisitions. Refer to Chapter 20 of this manual for internal control procedures.

85.32.40

June 1, 2014

Payment processing

85.32.40.a

The following information, at a minimum, is to be indicated either on the disbursement documentation or in an automated system for compliance with federal regulatory agencies and internal control policies:

- Payee name and address in compliance with U. S. postal regulations,

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Accounting Procedures

- Unified Business Identifier (or other vendor approved identifier), as applicable,
- Taxpayer ID Number (TIN) as per IRS publication 1220 and IRS Bulletin 1990-31, as applicable,
- Voucher number,
- Appropriate account code distribution,
- Date the goods were received or the services were provided,
- Signature of receiver or contract manager approval,
- Receipt date of invoice,
- Invoice number, if available,
- Total amount of invoice,
- Invoice date,
- Discount or other terms, and
- Date of payment.

Privacy Notice: Safeguarding and disposition of personal information collected for payment processing must be consistent with Executive Order 00-03, April 25, 2000; OCIO Policy 141; and RCW 42.56.210.

85.32.40.b Agencies are to establish procedures which verify the mathematical accuracy of all documents and ensure that charges are properly recorded to the appropriate accounts.

85.32.40.c Disbursement documents should be reviewed for the following, as applicable:

- Written approval by the agency head or authorized designee authorizing payment appears on the disbursement document.
- The payment is being processed to the correct vendor.
- Quantities indicated on the invoice agree with those documented as received on the receiving report.

85.38.40

June 1, 2014

Statutorily canceled warrants

85.38.40.a

Cancellation of Warrants

85.38.40.a.(1) As prescribed in RCW 43.08.062, the Office of the State Treasurer (OST) is required to cancel warrants that have not been presented for payment within 180 days from the date of issue.

85.38.40.a.(2) Agencies are advised to monitor the Aged Outstanding reports in the OST's Treasury Management System (TM\$) on a regular basis. Contact OST for access to TM\$. Agencies may want to notify the payee that state law requires outstanding warrants to be canceled after 180 days.

85.38.40.a.(3) A list of Statute Of Limitations (SOL) canceled warrants is available in TM\$ for agency review. This list includes warrant number, date issued, and amount.

85.38.40.a.(4) Agencies are to maintain a log of statutorily canceled warrants. If this information is requested in accordance with the Public Records Act, RCW 42.56.070(9), agencies are to ensure this information will not be used for commercial purposes. To this end, before releasing this information, agencies are to have the "Affidavit to Release Outstanding or Canceled Warrants" signed by those requesting a copy of the log of statutorily canceled warrants. Refer to form included in this subsection. Information related to statutorily canceled warrants might contain personal information about citizens.

Privacy Notice: Safeguarding and disposition of personal information must be consistent with Executive Order 00-03, April 25, 2000; OCIO Policy 141; and RCW 42.56.210.

85.38.40.a.(5) At the same time that OST runs its SOL process, the Agency Financial Reporting System (AFRS) automatically generates cancellation transactions for all SOL warrants (both AFRS and non-AFRS generated warrants) and holds them for agency review and release. Instructions regarding disposition of these funds are contained in Subsection 85.38.50.

In lieu of the automated process, an agency may prepare a Journal Voucher (A7) to clear their In Process as stated in Subsection 85.38.10. Refer to Subsection 85.42.80 for illustrative entries.

The Journal Voucher (A7) for SOL warrant cancellations should not be sent to OST.

85.38.40.b **Reissue of Statutorily Canceled Warrants**

- 85.38.40.b.(1) As prescribed in RCW 43.08.062, an agency may issue a new warrant for a statutorily canceled warrant presented for payment.
- 85.38.40.b.(2) Statutorily canceled warrants presented to OST for payment are to be sent to the issuing agency (i.e., warrant items sent on collection).
- 85.38.40.b.(3) When a statutorily canceled warrant is reported as lost or destroyed, an agency may issue a new warrant. If the issuing agency determines to reissue the statutorily canceled warrant, the agency is to issue a new warrant payable to the legal owner of the statutorily canceled warrant. The re-issuance is to be recorded in AFRS, so as to reduce the liability (GL Code 5194). Refer to Subsection 85.42.90 for illustrative entries.
- 85.38.40.b.(4) If the issuing agency determines **not** to reissue the warrant, a letter explaining the reason for disallowance is to be sent to the legal owner.
- 85.38.40.b.(5) OST is responsible for controlling statutorily canceled warrants. If an agency gains possession of a statutorily canceled warrant, it is to be sent to OST for destruction. Refer to Subsection 85.38.80 for further information on warrant voiding and destruction procedures.
- 85.38.40.b.(6) Agencies are to maintain a log of reissued statutorily canceled warrants. This log is to reference, or be incorporated within, the log of statutorily canceled warrants and contain the following for both the original and the reissued warrant: warrant number, warrant register, date of issue, and amount. Refer to Subsection 85.38.40.a.(4).

Accounting Procedures

85.54.40.c For governmental fund type accounts, fund balance is deemed nonspendable for net long-term receivables other than student loans. GL Code 9131 “Nonspendable Loans Receivable - Long-Term” is adjusted through the appropriate fund equity GL code to equal net long-term non-student loans receivable. Refer to Subsection 85.65.36 for illustrative entries for both budgeted and non-budgeted long-term receivables.

For higher education agencies, an entry is required to adjust the nonspendable portion of fund balance to indicate that net long-term student loan receivables (GL Codes 1614 and 1644) do not represent available spendable resources. GL Code 9130 “Nonspendable Student Loans Receivable” is adjusted through the appropriate fund equity GL code so that the balance of GL Code 9130 equals net long-term student loans receivable.

85.54.42

July 1, 2004

Private donation pledges

85.54.42.a By fiscal year-end, all balances involving donation pledges due within one year are recorded as debits to GL Code 1320 “Donations/Pledges Receivable.” They are recorded in the period when all applicable eligibility requirements are met to the extent that they are measurable, unconditional, and probable of collection.

85.54.42.b Pledges that are not due within twelve months are to be recorded as debits to the long-term GL Code 1620 “Donations/Pledges Receivable.” In governmental fund type accounts, revenues associated with long-term receivables are deferred because they are not considered available.

85.54.44

July 1, 2010

Travel advances receivable

85.54.44.a Travel advances are recorded to GL Code 1383 “Travel Advances” in the account for which the applicable travel will be incurred. Refer to Subsection 10.80.60 for policies related to the administration of travel advances. Refer to Subsection 85.65.33 for illustrative entries.

85.54.44.b Agencies are to maintain detailed documentation by employee for travel advances and reconcile it monthly to GL Code 1383.

85.54.45

July 1, 2004

Other receivables

85.54.45.a

By fiscal year-end, all balances involving receivables other than those outlined above, which are due within twelve months, are recorded as debits to GL Code 1312 "Accounts Receivable" (refer to Subsection 85.65.32.a for an illustrative entry); GL Code 1316 "Interest and Dividends Receivable" (refer to Subsections 85.65.18 and 85.65.20 for illustrative entries); or under the general category of GL Code 1319 "Other Receivables."

Other Receivables include such items as:

- Overpayments by an agency subject to refund (does not include overpayments to other governmental units).
- Miscellaneous receivables which may arise during an agency's course of operation.

85.54.45.b

Other long-term receivables, which are measurable but are not due within twelve months, are recorded to the long-term GL Code 1619 "Other Receivables" and the related amount estimated to be uncollectible in GL Code 1649 "Allowance for Uncollectible Other Receivables."

85.54.50

June 1, 2014

Receivable collection procedures

85.54.50.a

Agencies with more than \$50,000 in past due receivables are to prepare **aging reports** at least monthly. Aging reports are required to be reviewed by management and such review documented on the report.

85.54.50.b

Written procedures are to be developed and followed to ensure that past due receivables are followed up promptly and in a manner that is cost effective for the overall collection program.

These procedures are to provide for the full range of collection procedures to be used as appropriate, including issuance of statements and dunning letters, phone and personal interviews, filing of suits and liens, referral to private collection agencies or letter services, etc. Agencies that do not have special statutory collection authority or specialized collection operations are encouraged to use collection agencies after receivables become 90 days past due. Accounts receivable records may contain personal information about citizens.

Accounting Procedures

Privacy Notice: Safeguarding and disposition of personal information must be consistent with Executive Order 00-03, April 25, 2000; OCIO Policy 141; and RCW 42.56.210.

85.54.50.c

Interest of one percent per month is to be charged on past due receivables in accordance with RCW 43.17.240, except when one of the following conditions are met:

- Charging interest conflicts with the provisions of a contract or with any other law.
- The debt is to be paid by other governmental unit.
- The debt became due prior to July 28, 1991.
- Interest is waived based upon rules adopted by OFM found at Chapter 82-06 WAC describing the conditions under which interest may be waived on past due receivables.

85.54.50.d

RCW 19.16.500 and 82.32.265 allow the use of collection agencies for the purpose of collecting public debts. Agencies are encouraged to use collection agencies whenever they determine that this will be more cost effective than internal collection efforts. Debts may be assigned to a collection agency when all of the following conditions have been met:

- A written contract has been established with the collection agency;
- There has been an attempt to notify the debtor of the existence of the debt and the fact that the debt may be assigned to a collection agency for collection if the debt is not paid; and
- At least thirty days have elapsed from the attempted notice.

The Department of Enterprise Services maintains a statewide contract for “collection agency services.” This contract may be used by state agencies and satisfies the requirements of this section.

Collection agency services are not to be used for the collection of receivables in the following categories: Due From Federal Government, Other Governments, Other Funds, and Other Agencies.

Agencies should be aware that the assignment of accounts to “letter services,” which send debtors a series of letters but do not actually collect monies for the state, is not subject to the above requirements. Agencies may use such “letter services” as part of their collection efforts whenever they determine such services to be cost effective. The same is true of “pre-collect” services that send the 30-day notice but do not collect money for the state.

- 85.54.50.e The Office of the Attorney General has a Bankruptcy and Collection Unit (BCU) specializing in bankruptcy cases and other collection situations. Use of BCU services can be cost effective and should be coordinated through the assistant attorney generals assigned as agency general legal counsels.
- 85.54.50.f Agencies are to document all efforts made toward the collection of receivables.

85.54.52

January 1, 2012

Collecting NSF Checks

Agencies are encouraged to take advantage of the Uniform Commercial Code (UCC) provisions for dealing with NSF checks. This may be accomplished by agency collection procedures or through use of state contracts from the Department of Enterprise Services (DES) for letter writing services and NSF collection services. In either case, the UCC provisions found at RCW 62A.3-515 through 62A.3-525 are applicable.

1. Under the provisions of the UCC, agencies must send a notice of dishonor meeting statutory requirements that are contained in RCW 62A.3-520.
2. After sending notice of dishonor, under the provisions of the UCC, agencies may:
 - Collect a reasonable handling fee for each NSF check. Agencies must establish their handling fee by rule. Agencies that intend to use the state contract for NSF check collections through DES should establish fees consistent with the rates in the state contract.
 - After 15 days notice, charge interest at the rate of 12 percent per year.



85.56 Inventories

85.56.10
May 1, 1999

Inventory management and control procedures are in Chapter 35

Agencies are to comply with the OFM prescribed inventory policies and procedures in Chapter 35 of this manual.

85.56.20
June 1, 2014

Consumable inventories

When the fiscal year-end balance of [consumable inventories](#) on-hand at an [inventory control point](#) is estimated to exceed \$50,000 in value, agencies are to select, and consistently apply, one of the following two accounting alternatives.

85.56.20.a

Periodic Inventory Method

1. Purchases of consumable inventories during the year are recorded by debiting GL Code 6510 "Cash Expenditures/Expenses" using Object E and crediting cash. Refer to Subsection 85.65.38.a for an illustrative entry.
2. No entry is required to record the use of consumable inventories during the year.
3. An annual adjustment is recorded to reflect the actual inventory balance as determined by a physical inventory count. Refer to Subsection 85.65.38.c for an illustrative entry.
4. In governmental fund type accounts, an additional entry is required at year-end to adjust the nonspendable portion of fund balance to indicate that the amount of consumable inventories is not available for appropriation.
 - If consumable inventories increased during the year, the additional adjusting entry is recorded by debiting the appropriate fund equity GL code and crediting GL Code 9120 "Nonspendable Consumable Inventories" for the amount of the increase. Refer to Subsection 85.65.38.c for an illustrative entry.

- This entry is reversed if consumable inventories decreased during the year.
- The balance in GL Code 9120 "Nonspendable Consumable Inventories" at year end is to equal the balance in GL Code 1410 "Consumable Inventories."

85.56.20.b

Perpetual Inventory Method

1. Purchases of consumable inventories during the year are recorded as assets by debiting GL Code 1410 "Consumable Inventories" and crediting the appropriate cash or payable GL code. Refer to Subsection 85.65.40.a for an illustrative entry.
2. To record the use of consumable inventories during the year, GL Code 6510 "Cash Expenditures/Expenses" is debited and GL Code 1410 "Consumable Inventories" is credited. Refer to Subsection 85.65.40.b for an illustrative entry.
3. An adjustment may be required to reflect the actual ending inventory balance as determined by performing a physical inventory count.
4. In governmental fund type accounts, an additional adjusting entry is required at year-end to adjust the nonspendable portion of fund balance to indicate that the amount of consumable inventories is not available for appropriation.
 - If GL Code 1410 "Consumable Inventories" increased, the adjusting entry is recorded by debiting the appropriate fund equity GL code and crediting GL Code 9120 "Nonspendable Consumable Inventories" for the amount of the increase.
 - This entry is reversed if GL Code 1410 "Consumable Inventories" decreased.
 - The balance in GL Code 9120 "Nonspendable Consumable Inventories" at year end equals the balance in GL Code 1410 "Consumable Inventories."

Accounting Procedures

85.56.30

May 1, 1999

Merchandise inventories in proprietary fund type accounts

Agencies are to select, and consistently apply, one of the following alternatives to account for merchandise inventories in proprietary fund type accounts.

85.56.30.a

Periodic Inventory Method

1. Purchases of merchandise during the year are recorded as expenses by debiting GL Code 6516 "Cost of Goods Sold" using Object F and crediting the appropriate cash or payable GL code. Refer to Subsection 85.65.42.a for an illustrative entry.
2. Sales of merchandise are recorded by debiting the appropriate receivable or cash GL code and crediting GL Code 3205 "Accrued Revenues" or GL Code 3210 "Cash Revenues" as appropriate with either Revenue Source Code 0450 or 0455. Refer to Subsection 85.65.42.b for an illustrative entry.
3. An annual adjustment is required to reflect the actual ending inventory balance as determined by performing a physical inventory count. If merchandise inventories increased during the year, this adjustment is accomplished by debiting GL Code 1420 "Merchandise Inventories" and crediting GL Code 6516 "Cost of Goods Sold" using the same object codes that were used in (1) above to purchase the merchandise. If merchandise inventories decreased during the year, this entry would be reversed. Refer to Subsection 85.65.42.c for an illustrative entry.

85.56.30.b

Perpetual Inventory Method

1. Purchases of merchandise during the year are recorded as assets by debiting GL Code 1420 "Merchandise Inventories" and crediting the appropriate cash or payable GL code. Refer to Subsection 85.65.44.a for an illustrative entry.
2. Sales of merchandise are recorded by debiting the appropriate receivable or cash GL code and crediting GL Code 3205 "Accrued Revenues" or GL Code 3210 "Cash Revenues" as appropriate with either Revenue Source Code 0450 or 0455.

An additional entry is required to reflect the change in inventory. This entry debits GL Code 6516 "Cost of Goods Sold" using Object F and credits GL Code 1420 "Merchandise Inventories" for the cost of the merchandise sold. Refer to Subsection 85.65.44.b for illustrative entries.

Accounting Procedures

3. An adjustment is also usually required to reflect the actual inventory balance as determined by performing a physical inventory count. If the merchandise inventories count discloses an increase over the Merchandise Inventory amount (in GL Code 1420), an adjustment is necessary and is accomplished by debiting GL Code 1420 "Merchandise Inventories" and crediting GL Code 6516 "Cost of Goods Sold" using the same object code used in (2) above upon sale of the merchandise. If the merchandise inventories count discloses an amount less than the balance in GL Code 1420, the preceding entry would be reversed. Refer to Subsection 85.65.42.c for an illustrative entry.

85.56.40

January 1, 2014

Donations of consumable inventories

85.56.40.a

Record the receipt of donated consumable inventories, **other than federally donated consumable inventories**, in GL Code 1415 "Donated Inventories" and recognize revenue in GL Code 3220 "Noncash revenue" with Revenue Source Code 0441 "Contributions and Grants."

In governmental fund type accounts, an additional entry is required to adjust the nonspendable portion of fund balance to indicate that the donated consumable inventories on hand are no longer available for appropriation. This entry is recorded by debiting the appropriate fund equity GL code and crediting GL Code 9120 "Nonspendable Consumable Inventories."

To record the use or distribution of donated consumable inventories during the year, debit GL Code 6525 "Expenditure Adjustments/Eliminations (GAAP)," or if non-appropriated GL Code 6510 "Cash Expenditures/Expenses," with an appropriate subobject and credit GL Code 1415 "Donated Inventories." An additional entry in governmental funds is required to adjust the nonspendable portion of fund balance.

85.56.40.b

The following revenue and expenditure/expense examples illustrate the perpetual method approach for recording the receipt and use of **federally donated consumable inventories**. The end result of the entries is that the balance in GL Code 1415 "Donated Inventories," which represents the value of donated inventories on hand, is exactly offset by GL Code 5190 "Unearned Revenues." Also, the amount of donated inventory revenue recognized during the year, GL Code 3225 "Revenue Adjustment/Elimination (GAAP)," is exactly offset by GL Code 6525 "Expenditure/Expense Adjustment/Elimination (GAAP)," the amount of donated inventory used or distributed during the year.

Accounting Procedures85.74.20.c **Retainage Deposited in Interest Bearing Accounts**

- 85.74.20.c.(1) When an election is made to deposit amounts withheld in an interest bearing account in a public depository, the contractor and agency are to select an institution agreeable to both. The financial institution selected must be a qualified public depository under Chapter 39.58 RCW.
- 85.74.20.c.(2) Deposits in an interest bearing account are to be in the name of the agency and are not allowed to be withdrawn without the agency's written authorization.
- 85.74.20.c.(3) Interest earned on deposits is to be paid to the contractor as said interest becomes payable under the terms of the deposit. The agency is to notify the institutions to withhold all further payments of interest in the event claims are filed against the contractor. After such notice, all unpaid interest is to be subject to the conditions of Chapter 60.28 RCW. The account is to be appropriately noted by the public depository to enable that institution to report interest payments made to the contractor to the Internal Revenue Service in the proper format.

85.74.20.d **Retainage Placed in Escrow**

- 85.74.20.d.(1) When the contractor elects to place amounts withheld in escrow, the contractor selects a bank or trust company as the escrow agent. The agency, contractor, and escrow agent are to then jointly execute an Escrow Agreement approved as to form by the Attorney General. The Escrow Agreement, in addition to other requirements, is to provide for payment of all escrow services and brokerage fees by the contractor and is to stipulate that the contractor agrees to assume all risks in connection with the investment of the retained percentages. A copy of the completed Escrow Agreement is to be provided to the escrow agent, contractor, and agency prior to the time the first progress payment is made.
- 85.74.20.d.(2) When the moneys withheld are placed in escrow, the warrant or check representing the sum of the monies withheld is to be made payable to the bank or trust company and the contractor jointly. Such monies are to be converted into bonds and securities and held in escrow. The bonds and securities are to be chosen by the contractor and approved by the agency. Interest on the bonds and securities shall be paid to the contractor as said interest becomes payable under the terms of the Escrow Agreement.

Accounting Procedures

In approving securities, the agency is to consider the probable safety of the securities and their liquidity in relation to completion of the project and the timing of retention payments per statute. The agency may approve investments in bonds or securities eligible for investment by public entities, pursuant to RCW 43.84.080 and Chapters 39.58, 39.59 and 43.250 RCW.

- 85.74.20.d.(3) The agency is to retain in its files all documents, supporting data, and records which reflect all actions taken relating to the escrow account and the investment of escrow monies.

85.74.30

July 1, 2008

Unclaimed property

In accordance with state law, unclaimed personal property is held by the state in the absence of legal claimants. The state accounts for abandoned property in Account 196 “Unclaimed Personal Property Account.” Amounts in excess of a statutory limit are transferred to the General Fund. The state establishes a liability in Account 196 to reflect an estimate of the amount that will eventually be claimed using short-term GL Code 5193 “Liability for Unclaimed Property Refunds” and long-term GL Code 5293 “Liability for Unclaimed Property Refunds.”

The state uses Account 527 “Administrator for Intestate Estates Account” for escheat property. Property escheats to the state from the estates of persons who die intestate without any known or discoverable heirs. Account 527 is used to account for the escheat property pending identification of rightful heirs. Refer to RCW 63.29.130 for unclaimed property held by courts and public agencies, and RCW 63.29.150 for unclaimed wages.

85.74.40

October 1, 2011

Claims and judgments

- 85.74.40.a Agencies are to record a liability for claims and judgments when all four of the following criteria are met:
- The event giving rise to the claim occurred prior to the end of the fiscal year,
 - It is probable that a claim will be asserted,
 - It is probable that the claim will prevail, and
 - The amount of the loss is measurable or estimable.



Chapter 90 - State Reporting

90.10 General State Reporting Policies

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90
State Reporting

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90.10

General State Reporting Policies

90.10.10

June 1, 2014

Purpose and scope of these policies

Chapter 90 establishes the state reporting policies and procedures governing the accumulation of accounting data for reporting purposes and the preparation of the state of Washington's *Comprehensive Annual Financial Report* (CAFR).

90.10.20

June 1, 2014

Authority for these policies

All agencies are required by RCW 43.88.110(8) to maintain accounting records and report thereon in a manner prescribed by the Budget and Accounting Act or associated regulations. Additionally, RCW 43.88.027 requires the Governor, through the Director of the Office of Financial Management (OFM), to prepare and publish within six months of the end of the fiscal year, as a matter of public record, an annual financial report that encompasses all funds and account groups of the state.

90.10.30

June 1, 2014

Applicability

This chapter is applicable to and binding on all agencies of the state of Washington, unless otherwise exempted by statute or rule. The Budget and Accounting Act (RCW 43.88.020) defines the term "agency" to mean and include "every state office, officer, each institution, whether educational, correctional or other, and every department, division, board and commission, except as otherwise provided."

Agencies may request a waiver from complying with specific requirements of this chapter. Refer to Subsection 1.10.40 for information on how to request a waiver.

90.10.40

June 1, 2014

Using the Agency Financial Reporting System - roles and responsibilities

The Agency Financial Reporting System (AFRS) functions as the statewide financial accounting system. The financial data collected in AFRS is used to prepare a variety of reports including analyses for state level executive management and responses to inquiries for information from parties outside OFM. Because of the importance of financial reports in the management of state operations, it is essential that complete and accurate data be submitted to AFRS monthly.

To this end, the following roles and responsibilities have been established:

90.10.40.a

OFM is responsible for assisting agencies in complying with AFRS reporting requirements.

This includes:

- Training and consulting services regarding state policies, procedures, and regulations.
- Assistance in resolving certain processing problems related to accounting and financial reporting standards; and
- Notification of missing or erroneous data where possible.

90.10.40.b

Department of Enterprise Services (DES) is responsible for assisting agencies in complying with AFRS processing requirements.

This includes:

- Training and consulting services regarding the processing of transactions and reporting of data in AFRS.
- Assistance in resolving certain processing problems related to system functionality (including batch interface processing); and
- Notification of substantial system modifications and processing issues where possible.

90.10.40.c

Agencies are responsible for:

- Ensuring that they are in a position to respond to problems encountered with the integrity and/or transmission of agency data, especially during critical times such as AFRS month-end cut-off and during the fiscal year-end closing process.
- Exercising appropriate control over data security.
- Verifying the completeness, accuracy, and integrity of data submitted.
- Notifying their assigned OFM Accounting Consultant if data or other problems arise.
- Reviewing balances in AFRS for accuracy and completeness and, as applicable, reconciling balances to subsidiary records.

90.10.40.d

Administering agencies are responsible for:

- Reviewing the reasonableness of the asset, liability and equity balances of the accounts that they administer.
- Alerting the assigned OFM Budget Analyst if any fund balance issues are noted.
- Bringing to the attention of the administering agency's OFM Accounting Consultant all other unusual activity and/or balances. Refer to Subsection 80.10.90.

90.10.40.e

Agencies that use the batch interface process to submit data are responsible for:

- Ensuring that data is transmitted in a secure and reliable manner consistent with AFRS requirements. The preferred method of transmission is through the statewide communication backbone managed by DES.
- Coordinating with DES on matters regarding the transmission and processing necessary to make the data available for processing by AFRS.

90.10.50

June 1, 2014

Some agencies have component unit reporting requirements

Reporting requirements prescribe two methods for reporting component units of the state in the CAFR. Depending upon a component unit's relationship with the state, it is either blended or reported discretely.

- **Blended component units** are reported as part of the primary state government just like a normal state agency. Data for blended component units is included in AFRS.
- **Discretely reported component units** are reported in a column separate from the primary state government. Component units discretely reported need to submit audited financial statements to OFM.

The OFM Accounting Consultant assigned to agencies identified as (or having) component units will work with agency personnel to provide additional information and assistance as needed to satisfy reporting requirements. If questions exist regarding component units or potential component units, contact the assigned OFM Accounting Consultant.

90.10.60

June 1, 2014

Agency prepared reports must reconcile with AFRS and the CAFR

Agencies preparing and/or publishing agency financial statements are to use data submitted to AFRS and the Disclosure Forms application for inclusion in the state's CAFR. Any variance between the final AFRS data and agency issued financial statements is to be reconciled and disclosed in the notes of the agency's financial statements. However, if the separately issued report uses different reporting standards, the agency is to clearly indicate in the notes to their financial statements which standards were used and how they differ from those used in the state's CAFR.

90.10.70

June 1, 2014

Agencies must comply with reporting due dates

Agencies are to adhere to the published due dates. This adherence allows the data to be consolidated by OFM and reported in accordance with prescribed time frames.



90.20 Fiscal Year-End Cut-Off Procedures

90.20.05

June 1, 2014

Introduction

This section provides policies and procedures for closing a fiscal year and for the preparation of the state of Washington's Comprehensive Annual Financial Report (CAFR). The cut-off policy provides guidance for all state agencies to review their financial data and make necessary adjustments. The agency review and subsequent adjustments give the State Auditor's Office (SAO) reliable financial data on which to form an opinion and enable timely financial reporting.

The closing calendar for fiscal year 2014 is as follows:

- The last regular working day of the fiscal year is **June 30, 2014**. Refer to the Office of the State Treasurer's (OST) closing schedule for cut-off dates for treasury activity.
- **Interagency invoices** must be mailed by **July 23, 2014**. Refer to Subsection 90.20.50.
- **Phase 1** is for agencies to record revenue and expenditure/expense accruals. Phase 1 closes **July 31, 2014**. Refer to Subsections 90.20.20 through 90.20.65.
- **Phase 2** is for agencies to record adjustments necessary to correct year-end totals. Phase 2 closes **September 5, 2014**. Refer to Subsection 90.20.70.

State disclosure forms must be completed by the due dates detailed in Subsection 90.40.10, unless alternate dates are approved by the agency's assigned OFM Accounting Consultant.

Following the close of Phase 2:

- OFM analyzes Agency Financial Reporting System (AFRS) data and disclosure form submissions and prepares the state's CAFR.
- SAO audits the accounting data and the state's CAFR.

State agencies are not allowed to make entries in AFRS after Phase 2 close, unless approved by the Office of Financial Management (OFM).

A schedule of phase cut-off dates is published annually by OFM as part of the directive implementing these policies. Refer to the AFRS/CAFR Closing Schedule and other year-end closing resources at: <http://www.ofm.wa.gov/resources/yearend.asp>.

90.20.10

June 1, 2014

Cash cut-off date and policies

90.20.10.a

Cash cut-off is the last working (business) day in June. Cash activity occurring **after** this date is recorded in the ensuing fiscal year.

90.20.10.b

Treasury accounts

Treasury account cash receipts received by an agency **on or before June 30** are recorded in Fiscal Month 12 or 24 as “in-process” cash prior to the June monthly cut-off. If these amounts are not deposited in the State Treasury on or before the OST fiscal year cut-off date (usually June 30), the entry by OST to treasury cash activity will be made in the ensuing period. Refer to Subsection 90.30.20 for illustrative entries.

Treasury account cash disbursements **paid on or before OST's cut-off date** are recorded as "in-process" cash prior to the June fiscal month cut-off. Refer to Subsection 90.30.50.a for illustrative entries.

90.20.10.c

Local accounts

Local account cash receipts deposited on or before June 30 are recorded with a debit to GL Code 1110 “Cash in Bank.” Local account cash receipts received on or before June 30, but not deposited until after June 30, are recorded as a debit to GL Code 1120 “Undeposited Local Cash.” Amounts recorded as GL Code 1120 are reclassified to GL Code 1110 “Cash in Bank” when deposited in the local bank account. Refer to Subsection 90.30.20 for illustrative entries.

Local account cash disbursements made on or before June 30 are recorded with a credit to GL Code 1110 “Cash in Bank.” Refer to Subsection 90.30.50.a for illustrative entries.

90.20.15
June 1, 2014

Prior period adjustments and corrections

Prior period adjustments are corrections of errors discovered after a fiscal year has been closed. There are two types of prior period adjustments, material and immaterial.

OFM makes the final determination as to whether a prior period adjustment is material or immaterial. To facilitate this determination, prior period adjustments that equal or exceed the materiality level computed annually at the roll-up fund level as listed in Subsection 75.30.40 of this manual are to be brought to the attention of the agency's OFM Accounting Consultant. For purposes of Subsection 75.30.40, the materiality level is the lesser of (a) \$1 million or (b) the greater of the following two amounts: five percent of roll-up fund equity or one percent of roll-up fund gross activity (revenues plus expenditures/expenses).

90.20.15.a

Material prior period adjustments

Material prior period adjustments are reported as adjustments to beginning fund equity. If a material prior period adjustment is required, the following source documents are prepared by the agency, and copies are forwarded to the OFM Accounting Consultant assigned to the agency.

1. Journal Voucher - Forward a properly completed journal voucher or equivalent toolbox entry with supporting documentation referencing the attached footnote disclosure [refer to (2) below] signed by the agency's fiscal officer indicating approval. Agencies assign the current document number and leave the reference document number blank.
2. Footnote Disclosure - Include a description of the nature of the adjustment, its impact on beginning balances, and the resulting effect on:
 - “Change in net position” of prior periods for **proprietary and trust fund type accounts** (specifically, the under/overstatement of revenues and expenses); or
 - “Net change in fund balances” of prior periods for **governmental fund type accounts** (specifically, the under/overstatement of revenues and expenditures).

- 90.20.15.b Material prior period adjustments (except for agency fund type accounts and Subsidiary Accounts 997 and 999) are offset to GL Code 9720 “Prior Period Material Corrections (OFM Only).” Refer to Subsection 90.30.30.a for an illustrative entry.
- 90.20.15.c Material prior period adjustments to Subsidiary Accounts 997 and 999 are offset to GL Code 9910 “Current Period Clearing Account (Subsidiary Accounts Only).” Refer to Subsection 90.30.30.b for an illustrative entry.
- 90.20.15.d All material prior period adjustments (as reflected on the agency prepared journal voucher) are entered in AFRS by OFM after approval by the OFM Assistant Director, Accounting Division.
- 90.20.15.e **Immaterial prior period adjustments and corrections**

Except as noted below, immaterial prior period adjustments in governmental fund type accounts are offset by a credit to GL Code 3215 “Immaterial Adjustments to Prior Periods” with Revenue Source Code 0485 “Immaterial Prior Period Adjustments.”

In proprietary fund type accounts, if the immaterial prior period correction is related to a revenue, it should be adjusted through revenue and, if it is related to an expense, it should be adjusted through expense.

Debits to Revenue Source Code 0485 “Immaterial Prior Period Adjustments” are generally not appropriate and require the approval of the agency’s OFM Accounting Consultant.

Adjustments to clear overliquidated payables or to write down inventory balances should be recorded as expenditures against the applicable expenditure authority code. Refer to Subsection 90.30.35.b for an illustrative entry.

Write-offs of accounts receivable balances should be debited to the related allowance for doubtful accounts per Subsection 85.54.55. Absent an allowance account in a governmental fund type account, the adjustment should be debited to the revenue source code that was credited when the receivable was recorded. In a proprietary fund type account, if no allowance account exists, accounts receivable are written off to GL Code 6515 “Bad Debts Expense.”

If the write-off involves the receivable of federal or private/local revenues, agencies should contact their assigned OFM Accounting Consultant.

If the receivable originated through an offset to expenditures, then the adjustment to write down the receivable should be a reversal of the original entry. If the expenditure occurred in a prior expenditure authority period, and the account involved is appropriated, refer to Subsection 85.40.10 for procedures relating to belated claims.

If, in the second year of a biennium, a prior period adjustment relates to a biennial expenditure authority that has not lapsed, the prior period adjustment is to be recorded to/against the applicable expenditure authority.

Immaterial prior period adjustments resulting in the receipt of cash for the recovery of an expenditure charged against a prior expenditure authority are recorded with a credit to GL Code 3210 "Cash Revenues" using Revenue Source Code 0486 "Recoveries of Prior Expenditure Authority Expenditures." Refer to Subsection 90.30.35.c for an illustrative entry.

Revenue Source Code 0486 should only be debited in very limited circumstances and **only** with prior approval of the agency's assigned OFM Accounting Consultant.

Refer to Subsection 90.20.45 for guidance on immaterial prior period adjustments resulting from overestimating an accrual against a prior expenditure authority.

90.20.15.f

Record immaterial prior period adjustments to Subsidiary Accounts 997 and 999 as current period additions and/or deletions. Refer to Subsection 90.30.35.f - .h for illustrative entries.

- An immaterial prior period adjustment to the asset cost (either increase or decrease) should be recorded using GL Code 6597 "Capital Asset Adjustment (General Capital Subsidiary Account only)" Subobject WF "Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)."
- An immaterial prior period adjustment to Subsidiary Account 997 that involves an increase to the allowance for depreciation should be recorded to GL Code 6591 "Depreciation Expense (General Capital Subsidiary Account only)" Subobject WA "Depreciation/Amortization."
- An immaterial prior period adjustment to Subsidiary Account 997 that involves a decrease to the allowance for depreciation should be recorded to GL Code 6597 "Capital Asset Adjustment (General

Capital Subsidiary Account only)” Subobject WF “Capital Asset Adjustment (General Capital Assets Subsidiary Account Only).”

90.20.15.g Adjustments involving beginning cash balances in agency fund type accounts are to be prepared by the administering agency on a journal voucher or equivalent toolbox entry and submitted to their OFM Accounting Consultant for entry. All other prior period adjustments to agency fund type accounts are recorded as current period activity.

90.20.15.h OFM may make adjustments between material and immaterial adjustment classifications based upon review during preparation of the CAFR.

Enterprise Reporting (ER) report to use: Accounting/Prior Period Adjustment Activity

90.20.20

June 1, 2014

Revenue recognition

90.20.20.a

Governmental fund type accounts

Revenues in governmental fund type accounts are recognized in the period in which they become both **available** and **objectively measurable** as follows:

In general, the following revenues are deemed measurable and available at June 30 and are accrued in the concluding fiscal year:

- Taxes imposed on exchange transactions (gross receipts and fuel taxes,) pertaining to underlying exchange transactions that occur as of June 30, are accrued as revenue in the concluding fiscal year if expected to be collected within twelve months of fiscal year-end.
- Federal grant revenues are recognized according to the guidelines provided in Subsection 50.30.70. In general, federal grant revenues are recognized when the qualifying grant expenditures are made provided that the availability criteria are met.
- Generally, revenues from licenses, permits, and fees are recognized as revenue in the fiscal year in which they are collected.
- Property taxes, which are due and expected to be collected within 60 days of the fiscal year-end, are accrued as revenues in the concluding fiscal year for Generally Accepted Accounting Principles (GAAP) reporting purposes.

- Private donation pledges are accrued when the eligibility requirements are met, provided that they are verifiable, unconditional, probable of collection, measurable and available.
- All other revenues are accounted for in accordance with GAAP for both budget and accounting reporting purposes.

90.20.20.b **Proprietary and trust fund type accounts**

Revenues for proprietary and trust fund type accounts are accounted for on a full accrual basis which means that they are recognized in the period when earned.

90.20.20.c **Revenue accrual**

When cash has not been received by June 30 for revenues meeting the appropriate recognition criteria, record the revenue as an accrual (revenue offset by receivable) in Fiscal Month 99 or 25. If the amount is not known but can be reasonably estimated, the estimated revenue should be accrued. Record the liquidation of these accruals (receivable offset by cash) in the ensuing fiscal year when the cash is received. Refer to Subsections 90.30.40.a and b for illustrative entries.

90.20.20.d **Revenue accrual estimate adjustments**

Record over and under accruals of estimated revenue from the prior fiscal year-end as adjustments to revenue in the current period:

- Record over accruals as a decrease to revenue in the current period.
- Record under accruals as an increase to revenue in the current period.

Refer to Subsection 90.30.35.d and e for illustrative entries.

90.20.20.e **Unavailable revenue – governmental fund type accounts**

If cash was received or a receivable recorded for revenue which **does not** meet the availability recognition criteria for governmental fund type accounts, record the revenue in GL Code 5192 “Unavailable Revenues - Short-Term” or GL Code 5292 “Unavailable Revenues - Long-Term” depending upon when it is expected to be realized. Refer to Subsection 85.70.40. These amounts are recognized as revenue in a future period when they meet the availability recognition criteria. Refer to Subsection 90.30.40.c for an illustrative entry.

90.20.20.f **Unearned revenue – all accounts**

If cash was received or a receivable was recorded for revenue for which the earning criteria has not been met in governmental or proprietary fund type accounts, record the revenue in GL Code 5190 “Unearned Revenues – Short Term” or GL Code 5290 “Unearned Revenues – Long Term” depending upon when the revenue is expected to be realized. Refer to Subsection 85.70.45. These amounts are recognized as revenue in a future period when they meet the earning criteria. Refer to Subsection 90.30.40.d

90.20.20.g **Treasury deposit income**

The fiscal year-end accrual for treasury deposit income is recorded by OST as Agency 705 Treasurer’s Deposit Income in either Account 076 “Treasury Income Account” or Account 409 “Investment Income Account.”

1. **Treasury accounts (for governmental, proprietary, and trust fund type accounts)**

Treasury deposit income for treasury accounts is reported by OST as Agency 705 activity for the concluding fiscal year. OST records the interest as payable in Account 076 by a credit to GL Code 5153 “Due to Other Funds” with the appropriate subsidiary account code. In addition, OST records the interest in the various receiving accounts in Agency 705 by debiting GL Code 1353 “Due from Other Funds” with Subsidiary Account Code 076000, and crediting GL Code 3205 “Accrued Revenues” with Revenue Source Code 0401 “Investment Income.”

2. **Treasury trust accounts (for governmental, proprietary, and trust fund type accounts)**

Treasury deposit income for treasury trust accounts is reported by OST in Agency 705. OST records the interest as payable in Account 409 by crediting GL Code 5153 “Due to Other Funds” with the appropriate subsidiary account code. In addition, OST records the activity in the various receiving accounts in Agency 705, by debiting GL Code 1353 “Due from Other Funds” with Subsidiary Account Code 409000 and crediting GL Code 3205 “Accrued Revenues” with Revenue Source Code 0401 “Investment Income.”

3. **Treasury and treasury trust accounts (for agency fund type accounts)**

Deposit income for agency fund type accounts is reported in either

Agency 705 or the administering agency. When the activity is reported in Agency 705, OST records interest payable in Account 076 or 409 by crediting GL Code 5153 “Due to Other Funds” with the appropriate subsidiary account code. In addition, OST records the activity in the various receiving agency fund type accounts in Agency 705 by debiting a receivable and crediting a liability in the agency account.

When the activity is reported in the administering agency, OST records interest payable in Account 076 or 409 by crediting GL Code 5153 “Due to Other Funds” with the appropriate subsidiary account code. In addition, OST records the activity in the various receiving agency fund type accounts in Agency 705 by debiting a receivable and crediting a liability in the agency fund type account. OST notifies administering agencies of the various agency fund type accounts of the correct amount of deposit income after the June allocation is run, which is a day after the AFRS cut-off date.

90.20.25

June 1, 2014

Expenditure/expense recognition

90.20.25.a

Governmental fund type accounts

Expenditures in governmental fund type accounts are recognized in the period in which the account liability is incurred; that is, the period in which the goods or services are received. Goods and services **must be received by June 30** to be included as an expenditure of the concluding fiscal year.

90.20.25.b

Proprietary and trust fund type accounts

In proprietary and trust fund type accounts, expenses are recognized when incurred, if measurable. All goods and services **received through June 30 must be recognized** in the concluding fiscal year.

90.20.25.c

All accounts

Record expenditures/expenses incurred in the concluding fiscal year but **paid after June 30**, as an accrual (expenditure/expense offset by payable) in Fiscal Month 99 or 25. Record liquidation of the accrual (payable offset by cash) in the ensuing fiscal year when paid. Refer to Subsection 90.30.50 for illustrative entries. If the ensuing year is the second fiscal year of a biennium and the expenditure is charged against a biennial expenditure authority code, then there is an additional entry to reverse the initial accrued expenditure and record a cash expenditure.

90.20.30

June 1, 2014

Expenditure/expense accruals for single year operating expenditure authority - mid-biennium

90.20.30.a

Expenditure/expense accruals

Record all expenditure/expense accruals charged against single year operating expenditure authority by July 31 (Phase 1 close) of the ensuing year. If the amount of the accrual is known (i.e., the invoice has been received or the amount is otherwise known), record the entry to GL Code 6505 "Accrued Expenditures/Expenses."

90.20.30.b

Estimates

If the amount is not known, **but can be reasonably estimated**, record the estimate in GL Code 6560 "Estimated Accrued Expenditures/Expenses." Make estimates in accordance with the state's policy for developing accounting estimates. Refer to Subsection 90.20.55.

Note: If the actual amount becomes known prior to Phase 2 close, the estimate recorded in GL Code 6560 "Estimated Accrued Expenditures/Expenses" should be reversed and the actual amount should be recorded in GL Code 6505 "Accrued Expenditures/Expenses."

All expenditure/expense accruals (GL Codes 6505 and 6560) made during the first fiscal year of a biennium and charged against single year operating expenditure authority will be closed to fund equity during the biennium automated closing process in AFRS.

Agencies should monitor the liquidation of estimated accruals at the account/expenditure authority level. While a subsidiary worksheet is the recommended method, agencies may use any reasonable means of documenting the liquidations. Reconcile the unliquidated balances on a timely basis. Retain this subsidiary worksheet or other form of documentation for audit purposes.

90.20.30.c

Encumbrances

The balance in GL Code 6410 "Encumbrances" related to **single year** expenditure authority is to be **zero** at the end of the fiscal year. Goods and services ordered, but not received prior to close of business June 30, are accounted for as expenditures of the ensuing year or in the fiscal period received. Refer to Section 85.30.

ER report to use: Accounting/Exceptions/Encumbrances - First Fiscal Year Operating (GL 6410)

90.20.35
June 1, 2014

**Expenditure/expense accruals for biennial
expenditure authority - mid-biennium**

90.20.35.a

Expenditure/expense accruals

Record all expenditure/expense accruals charged against biennial expenditure authority by July 31 of the ensuing year. Both actual and estimated accruals are to be recorded in GL Code 6505 "Accrued Expenditures/Expenses." Actual accruals are based on an invoice or the amount is otherwise known.

90.20.35.b

Estimates

Estimates are made if an amount is not known, **but can be reasonably estimated**. Make estimates in accordance with the state's policy for developing accounting estimates (use GL Code 6505). Refer to Subsection 90.20.55.

Reverse accrued expenditures/expenses (GL Code 6505) recorded during the first fiscal year of the biennium at the beginning of the second fiscal year of the biennium. After the reversal, payments of the accruals are to be treated the same as other expenditures/expenses of the second fiscal year.

90.20.35.c

Encumbrances

Goods and services ordered, but not received prior to June 30 of the first fiscal year of the biennium, are recorded as encumbrances in the first fiscal year by debiting GL Code 6410 "Encumbrances" with an offsetting credit to GL Code 9510 "Reserved for Encumbrances." **For budgeted accounts, total allotment charges plus these encumbrances cannot exceed the approved spending authority (approved biennial budget)**. Refer to Section 85.30.

ER report to use: Accounting/Exceptions/Encumbrances by Account and Program

Additionally, for encumbrances relating to capital appropriations, a sufficient available fund balance must exist or an appropriate budget explanation explaining the difference must be included with fiscal year-end disclosure forms as an attachment to the financial disclosure certification. Refer to Subsection 85.30.10 for further information about encumbrance accounting.

A second option for mid-biennium reporting of encumbrances related to biennial expenditure authority is to record them at a summary level by debiting GL Code 9514 “Reserved for Encumbrances for Continuing Operating Expenditure Authority” with an offsetting credit to GL Code 9510 “Reserved for Encumbrances.” This entry is reversed at the beginning of the ensuing fiscal year by debiting GL Code 9510 and crediting GL Code 9514. At the time the summary level entry is reversed, the encumbrances need to be recorded in GL Code 6410 against an actual expenditure authority code. Prior to using GL Code 9514, agencies should check with their assigned OFM Accounting Consultant.

90.20.40

June 1, 2014

Expenditure/expense accruals - end of biennium

90.20.40.a

Expenditure/expense accruals

Record all expenditure/expense accruals for the concluding fiscal year by July 31 (Phase 1 close) of the ensuing year. If the amount of the accrual is known (i.e., the invoice has been received or the amount is otherwise known), record the entry to GL Code 6505 “Accrued Expenditures/Expenses.”

90.20.40.b

Estimates

If the amount is not known, **but can be reasonably estimated**, record the estimate in GL Code 6560 “Estimated Accrued Expenditures/Expenses.” Make estimates in accordance with the state's policy for developing accounting estimates. Refer to Subsection 90.20.55.

Note: If the actual amount becomes known prior to Phase 2 close, the estimate recorded in GL Code 6560 “Estimated Accrued Expenditures/Expenses” should be reversed and the actual amount should be recorded in GL Code 6505 “Accrued Expenditures/Expenses.”

All accrued expenditures/expenses (GL Codes 6505 and 6560) are closed to fund equity during the biennium automated closing process in AFRS.

Agencies should monitor the liquidation of estimated accruals at the account/expenditure authority level. While a subsidiary worksheet is the recommended method, agencies may use any reasonable means of documenting the liquidations. Reconcile the unliquidated balances on a timely basis. Retain this subsidiary worksheet or other form of documentation for audit purposes.

90.20.40.c **Encumbrances - operating expenditure authority**

The balances of GL Codes 6410 “Encumbrances” and 9514 “Reserved for Encumbrances for Continuing Operating Expenditure Authority” are to be **zero** at the end of the biennium. Goods and services ordered, but not received prior to close of business June 30, are accounted for as expenditures of the ensuing year or in the fiscal period received. Refer to Section 85.30.

90.20.40.d **Encumbrances - capital expenditure appropriations**

At biennium-end, encumbrances for capital appropriations that are **reappropriated** in the new biennium are closed to GL Code 9513 “Reserved for Encumbrances for Reappropriated Capital Appropriations” in the concluding biennium, **provided a sufficient available fund balance exists**. These amounts are offset by GL Code 9510 “Reserved for Encumbrances.” The entry to close GL Code 6410 “Encumbrances” is reversed at the beginning of the ensuing biennium with the encumbrance charged to the reappropriated appropriation. Refer to Subsection 90.30.60.c for an illustrative entry.

90.20.45
June 1, 2014

**Unliquidated estimated accrued expenditures/
expenses – immaterial prior period adjustments**

Unliquidated estimated accrued expenditures/expenses from a prior expenditure authority period are adjusted using GL Code 3215 “Immaterial Adjustments to Prior Periods” with Revenue Source Code 0486 “Recoveries of Prior Expenditure Authority Expenditures.” The adjustment is made when it is expected that no further payments will be made, normally within 12 months of the end of an expenditure authority period, but no later than two years following the accrual. Refer to Subsection 90.30.35.a for an illustrative entry.

90.20.47
June 1, 2014

**Shortages in estimated accrued expenditures/
expenses in appropriated accounts – belated claims**

Shortages in estimated accrued expenditures/expenses in **appropriated accounts** are to be treated as belated claims of the prior expenditure authority period. Belated claims are obligations for goods and services which were received on or before June 30 but were not accrued in the concluding expenditure authority period. Refer to Subsection 90.30.35.b for an illustrative entry. Refer to Subsection 85.40.10 for procedures relating to belated claims.

90.20.50

June 1, 2014

Interagency accruals

90.20.50.a

Interagency receivables/payables are required to be in balance at fiscal year-end. Agency cooperation is essential to balance interagency receivables and payables at the statewide level. Agencies are to contact the other agencies involved to resolve any differences. If disagreements exist, the OFM Accounting Consultant assigned to each agency should be contacted to resolve the issues.

Interagency GL Codes include:

- 1354 Due from Other Agencies
- 1654 Due from Other Agencies - LT
- 5154 Due to Other Agencies
- 5254 Due to Other Agencies - LT

There are several exceptions to the GL codes listed above for recording interagency payables. Refer to Subsection 90.20.50.b for a list of these exceptions. Also, interagency receivable/payables with the State Board for Community and Technical Colleges (SBCTC) and the Community and Technical Colleges (CTCs) require a specific subsidiary GL code, refer to Subsection 90.20.50.c.

In establishing interagency receivables/payables, the accrual should be recorded as of the date goods and services are delivered. Refer to Subsection 90.20.25.

A reasonable estimated billing, in lieu of an actual amount, is an acceptable basis for recording the receivable/payable. However, payment should be made after receipt of the actual bill, not on an estimated billing.

The type of interagency payment used to liquidate an interagency accrual depends on the cash type of the accounts involved. Payments between treasury and treasury trust accounts are to be made using the most cost effective means available, for example an interagency payment (IAP). Refer to Subsection 85.36.20. Except as noted below, the accrual is deemed liquidated on the date the cash is credited to the receiving agency. If the payment is made by warrant or local fund check, the date recorded on the payment document is considered the date of liquidation.

Unless prior arrangements have been made between the billing agency and billed agency, interagency billings for services rendered as of June 30 are to be sent out by vendor agencies no later than July 23. If a vendor agency cannot produce actual billings by July 23, the agency is to send out estimated billings by July 23 and follow up with the actual bill as soon as possible. Estimated billings are to be clearly marked as estimates.

Actual billings received by customer agencies are to be accrued in GL Code 6505 “Accrued Expenditures/Expenses” by July 31 in the concluding fiscal year, using Fiscal Month 99 or 25.

For a **biennial expenditure authority** at mid-biennium, expenditures related to estimated billings received by customer agencies are accrued in GL Code 6505 “Accrued Expenditures/Expenses” by July 31 in the concluding fiscal year using Fiscal Month 99.

At the **end of an expenditure authority period**, expenditures related to estimated billings received by customer agencies are accrued in GL Code 6560 “Estimated Accrued Expenditures/Expenses” by July 31 in the concluding fiscal year using Fiscal Month 99 or 25.

Disputed billings are treated as estimates whether based upon actual invoices or not. Disputed billings are to be paid when resolved.

Refer to the table of interagency payment methods and effective dates and the list of interagency contacts on OFM’s website at:
<http://www.ofm.wa.gov/resources/yearend.asp>.

ER reports to use: Accounting/Interagency & Interfund/Interagency payables and Accounting/Interagency & Interfund/Interagency receivables

90.20.50.b

The following interagency payables **should not** be recorded using GL Codes 5154 or 5254. Instead the following GL Codes should be used:

GL Codes	GL Title	Description
5152	Due to Other Governments	Department of Retirement Systems withholdings for retiree medical insurance premiums due to Health Care Authority (HCA). HCA records it as GL Code 1352 “Due from Other Governments.”
5152	Due to Other Governments	Health Care Authority for the flexible spending administrative charge

90
State Reporting

GL Codes	GL Title	Description
5152	Due to Other Governments	Department of Retirement Systems special billings for retirement contributions
5152	Due to Other Governments	Department of Transportation for Good to Go! accounts
5152/1352	Due to Other Governments/Due from Other Governments	Amounts due to or due from state Agriculture Commodity Commissions
5158	Due to Dept. of Revenue – Taxes	Department of Revenue for sales and use taxes
5159/1359	Due to Primary Government/Due from Component Units	Amounts due to or due from discrete component units (refer to the list below)
5173/5273	Certificates of Participation Payable	Office of the State Treasurer for a COP liability
5187	Industrial Insurance and Medical Aid Deductions Payable	Department of Labor & Industries for worker’s compensation

Amounts due to or from the following discrete component units are recorded as GL Code 5159 "Due to Primary Government" or GL Code 1359 "Due from Component Units," as follows:

<u>Component Units</u>	<u>Agency Code</u>
Washington Economic Development Finance Authority	1060
Washington State Housing Finance Commission	1480
Tobacco Settlement Authority	3040
Washington Higher Education Facilities Authority	3460
Washington Health Care Facilities Authority	5990
Washington Public Stadium Authority	7270

90.20.50.c

When recording interagency receivables/payables with the State Board for Community and Technical Colleges (SBCTC) and the Community and Technical Colleges (CTCs), use the following subsidiary GL codes:

Agency Name	Agency Code	Use Subsidiary GL Code
Community and Technical Colleges	6050 to 6960	6990xx*
State Board for Community and Technical Colleges	3520	699000

* Where xx is the second and third numbers of the 4 digit agency code for the specific community or technical college. Refer to Subsection 75.20.10.

90.20.55

June 1, 2014

Accounting estimates

90.20.55.a

An accounting estimate is an approximation of an expenditure/expense, revenue, or other financial statement element. Accounting estimates are included in the state's accounting records because of the following:

1. The measurement of some amounts or the valuation of some financial statement element may be uncertain, pending the outcome of future events.
2. Relevant data concerning events that have already occurred cannot be accumulated on a timely, cost-effective basis.

90.20.55.b

Agencies are responsible for making the accounting estimates to be included in their accounting records. Estimates are based on subjective as well as objective factors. These decisions are normally based on knowledge and experience of past and current events, assumptions about conditions expected to exist, and courses of action expected to be taken.

90.20.55.c

Agencies are responsible for establishing a process for preparing accounting estimates. The process normally consists of the following:

1. Identifying situations for which accounting estimates are required.
2. Identifying the relevant factors that may affect the accounting estimate.
3. Accumulating relevant, sufficient, and reliable data on which to base the estimate.
4. Developing assumptions that represent management's judgment of the most likely circumstances and events with respect to the relevant factors.
5. Determining the estimated amount based on the assumptions and other relevant factors.

Once an agency has determined the accounting estimate amount, they must record the accounting estimate in accordance with state accounting policies.

ER report to use: Accounting/Estimated Accrued Expenditures/Expenses (GL 6560) Review

Note: If the actual amount becomes known prior to Phase 2 close, the expenditure estimate recorded in GL Code 6560 “Estimated Accrued Expenditures/Expenses” should be reversed and the actual amount should be recorded in GL Code 6505 “Accrued Expenditures/Expenses.”

90.20.60

June 1, 2014

Interfund accruals

Interfund receivables and payables, GL Codes 1353 and 5153, 1653 and 5253, 1355 and 5155, and 1350 and 5150, are required to be in balance at the agency level at fiscal year-end. For the University of Washington only, GL Codes 1667, 5167, and 5267 are also required to be in balance at the agency level at fiscal year-end.

Interfund accruals should be established when goods and/or services are delivered. When payment of an interfund payable is made by interfund transfer (IFT) or journal voucher (JV), the accrual is considered liquidated on the date that the cash is credited to the receiving fund. If payment is made by warrant or local check, the date recorded on the payment document is considered the date of liquidation.

Refer to the table of interfund transfer methods and effective dates on OFM's Administrative and Accounting Resources web page at: <http://www.ofm.wa.gov/resources/yearend.asp>.

ER reports to use: Accounting/Interagency & Interfund/Interfund Receivables/Payables and Accounting/Interagency & Interfund/Pooled Cash and Investments Due to/Due from Other Funds (GLs 1355 and 5155)

90.20.65

June 1, 2014

Agency fund type accounts

Agency fund type accounts are custodial in nature and do not report operations or fund balance. At fiscal year-end, these accounts only report assets and liabilities existing as of June 30.

90.20.70

June 1, 2014

Adjustment and reconciliation activity

90.20.70.a

Phase 2 is the final opportunity for state agencies to enter adjustments for the concluding fiscal year before the data is provided to the SAO for final audit and released as the unaudited fiscal year activity.

Agencies are to review their data to ensure that assets and liabilities are properly and completely stated, and that revenues and expenditures/expenses are accurately reflected and recorded in the proper period using the correct coding. GL codes with subsidiary accounts must be reconciled to the subsidiary records.

90.20.70.b

Journal vouchers are used for adjusting entries posted during Phase 2 for Fiscal Month 99 or 25. Journal vouchers must include the biennium and fiscal month to which they pertain.

Examples of types of activities to perform and adjustments to make are as follows:

1. **Amortization of a deferred inflow or outflow (gain/loss) on debt refunding – proprietary fund type accounts.** In proprietary fund type accounts only, amortize the deferred inflows and outflows on a bond refunding recorded in GL Code 5268 “Deferred Inflow on Bond Refunding” or GL Code 1972 “Deferred Outflow on Bond Refunding.” For COP (Certificate of Participation) refundings, GL Code 5266 “Deferred Inflow on COP Refundings” or GL Code 1971 “Deferred Outflow on COP Refundings” are used if material. Record the amortization in GL Code 6512 “Amortization Expense” using Subobject WB “Amortization.” Refer to Subsection 85.72.20.d for bonds, and 85.72.40.f and 85.85.52.b for COPs.
2. **Capital asset/accumulated depreciation reconciliation.** Reconcile the balances in GL Code series 2XXX “Capital Assets” in AFRS with the balances for capital assets in the Capital Asset Management System (CAMS) or other authorized capital asset subsidiary system. An adjusting entry is required when the balance in AFRS does not agree with the reconciled balance. Refer to Subsections 30.20.95, and 90.20.15.f.

Separately record additions, deletions, and adjustments to capital assets and accumulated depreciation occurring during the year. Adjusting entries to capital assets and accumulated depreciation are not to be netted. Subsection 85.60.60 contains the procedures for adjusting capital assets.

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State Reporting

3. **Certificates of Participation (COP) payable review.** Review and adjust GL Codes 5173 and 5273 “Certificates of Participation Payable” to ensure that year-end balances are correct and agree with balances maintained by OST. **Transactions to record increases to the COP liability accounts are to be recorded separately from decreases, not netted.** Record in GL Code 5173 the COP principal amount payable in the next fiscal year.

For governmental fund type accounts, ensure that the amount of all new Certificates of Participation (COPs) recorded in Subsidiary Account 999 agrees to amounts reported in the governmental fund type accounts in GL Code 3221 “Other Financing Sources” and Revenue Source Code 0807 “Certificates of Participation” and Revenue Source Code 0854 “Refunding COPs Issued.” Refer to Subsections 85.85.45 and 85.85.50.

For proprietary fund type accounts, increases in GL Codes 5173 and 5273 should equal the par amount of the new COP.

ER report to use: Accounting/Exceptions/COPs and Capital Leases – Governmental Accounts

4. **Depreciation adjustment.** Record depreciation using the procedures contained in Subsection 85.60.40.

ER report to use: Accounting/Depreciation Expense and Increase in Allowance for Depreciation Review

5. **Expenditures within appropriations review.** Review expenditures to ensure that appropriations haven’t been overspent.

ER report to use: Accounting/Budget/Appropriations Overspent

6. **Fund equity review.** Review the balances in equity GL codes to ensure appropriate classification and compliance with order of spending policies. Refer to Subsection 80.30.65.

Additionally, the balances in the following sets of GL codes are to net to zero:

Governmental fund type accounts only:

Petty cash:

1130 Petty Cash, and
9122 Nonspendable Petty Cash

ER report to use: Accounting/Exceptions/Petty Cash/Reserve for Governmental Accounts

Inventory:

- 1410 Consumable Inventories, and
- 9120 Nonspendable Consumable Inventories

ER report to use: Accounting/Exceptions/Consumable Inventory for Governmental Accounts

All accounts – encumbrances – biennial expenditure authority – mid-biennium:

- 6410 Encumbrances, or
- 9514 Reserved for Encumbrances for Continuing Operating Expenditure Authority, and
- 9510 Reserved for Encumbrances

(Refer to Subsection 90.20.35.c)

ER report to use: Accounting/Exceptions/Encumbrances by Account and Program

All accounts – encumbrances – capital appropriations at end of biennium:

- 9513 Reserved for Encumbrances for Reappropriated Capital Appropriations, and
- 9510 Reserved for Encumbrances

(Refer to Subsection 90.20.40.d)

Exception situations:

Inventories - In governmental fund type accounts, donated commodities, such as immunization supplies, are recorded in GL Code 1415 “Donated Inventories” and are offset by GL Code 5190 “Unearned Revenues.” Refer to Subsection 85.56.40 Accounting for Donations of Consumable Inventories.

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State Reporting

Receivables - In governmental fund type accounts, GL Codes 9131 “Nonspendable Receivables – Long-Term” and the long-term 16XX “Receivables” are to agree, with two exceptions:

- GL Code 9130 “Nonspendable Student Loans Receivable” is to agree to the net of the student loan portions of GL Code 1614 “Loans Receivable,” and GL Code 1644 “Allowance for Uncollectible Loans Receivable,” and
- There is to be no reserve if the receivable is offset by “Unavailable Revenues – Long-Term” GL Code 5292 or another long term liability GL Codes 52XX.

ER report to use: Accounting/Exceptions/Long-Term Receivables/Payable for Governmental Accounts

7. General ledger balance review.

Agencies are to review and reconcile asset, liability and equity general ledger accounts.

AFRS reports to use: daily in process report, daily error report

ER reports to use:

Agencies:

Accounting/Agency Trial Balance

Accounting/Exceptions/General Ledger Accounts with Unchanged Balances

Accounting/Exceptions/Questionable Balance – Assets

Accounting/Exceptions/Questionable Balance – Liabilities

Administering agencies are to review cash and in-process accounts, GL Code series 11XX, 4XXX and 7XXX, for the accounts that they administer. Administering agencies are also to make a review of their accounts' asset, liability, and equity balances for reasonableness. If adjustments are required, administering agencies are to contact the other agencies involved. Agencies contacted are to make the requested adjustments in AFRS, or if necessary, have the agency's assigned OFM Accounting Consultant assist with making the adjustment in AFRS. Refer to Subsection 80.10.90.

Administering Agencies:

Above reports plus Administering Agency/Administering Agency Trial Balance.

8. **In-process review.** Review the AFRS daily unbalanced in-process and error reports. Agency documents listed on those reports for the concluding fiscal year should be researched and cleared as soon as possible.

ER report to use: Accounting/Exceptions/Clearing Accounts Review (GL 9910 and 9920)

9. **Interagency reimbursements (Object S) elimination.**

Budgeted proprietary fund type accounts - Normally, payments received by proprietary fund type accounts for goods and services are recorded as revenue with appropriate revenue source codes (refer to Subsection 90.30.70.b for an illustrative entry). However, in the case of budgeted proprietary fund type accounts, interagency reimbursements are recorded for budgetary purposes as credits to expense using Object S. These cases require additional entries to record revenue and to eliminate expenditure reductions for GAAP reporting. Record revenue by crediting GL Code 3225 "Revenue Adjustments/Eliminations (GAAP)" with appropriate revenue source codes and record the expenditure recovery elimination by debiting GL Code 6525 "Expense Adjustments/Eliminations (GAAP)," with appropriate subobjects within Object S. The GAAP adjustment accounts, GL Codes 3225 and 6525, are not recognized for budgetary reporting. For GAAP reporting purposes, interagency reimbursements are reflected as revenues since the two expense GL Codes, 6510 and 6525, offset each other. Refer to Subsection 85.90.60.b for further information and to Subsection 90.30.70.a for illustrative entries.

ER report to use: Accounting/Exceptions/Expense Elimination for Proprietary Accounts

Other accounts - Record Object S "Interagency Reimbursements" received by accounts other than budgeted proprietary fund type accounts as normal reimbursements of expenditures by crediting GL Code 6510 "Cash Expenditures/Expenses" using Object S with appropriate subobjects. Refer to Subsection 90.30.70.c for an illustrative entry.

ER report to use: Accounting/Exceptions/Object S Debit Exceptions

10. **Interagency and intra-agency reimbursements reallocation (Unidentified Subobjects SZ & TZ).** Allocate balances in Interagency and Intra-agency Reimbursements - Unidentified (Subobjects SZ and TZ) to the appropriate subobject level under Objects S and T.

ER report to use: CAFR/Exceptions/Objects SZ and TZ Not Redistributed

11. **Inventory adjustments.** If the inventory balances (GL Code series 14XX) in AFRS do not agree with the physical count at June 30, an adjusting entry is necessary to reflect the proper balances. Section 85.56 lists the procedures to make inventory adjustments.

ER reports to use: Accounting/Agency Trial Balance or Accounting/General Ledger Account Analysis Flexible

12. **Investment review.** Review investments (GL Code series 12XX) for compliance with the investment valuation policies presented in Section 85.52. Generally, non-participating interest earning investments (e.g., non-negotiable certificates of deposit with redemption terms that do not consider market rates) are to be recorded at cost; all other short-term investments are to be recorded at amortized cost; and non-current investments are to be recorded at fair value.

13. **Leave payable adjustments.** Review and adjust leave payables as necessary to ensure correct year-end balances in compliance with Governmental Accounting Standards Board (GASB) Statements 16 and 34. Transactions to record increases and decreases are to be recorded separately, not netted. Refer to Subsections 85.72.50 through 85.72.65.

- GL Codes 5125 and 5225 Accrued Vacation Leave Payable
- GL Codes 5127 and 5227 Accrued Sick Leave Payable
- GL Codes 5128 and 5228 Accrued Compensatory Time Payable

Vacation leave payable is to include both the dollar value of the vacation leave due employees *and* the employer's share of the associated payroll related payments; e.g., Social Security and Medicare taxes.

A liability for sick leave is to be accrued for the estimated amount that will be paid to employees as sick leave buy-out upon retirement. No liability is accrued for the estimated dollar value of allowed time off.

The sick leave accrual is to include the dollar value of the estimated amount that will be paid in cash and the employer's share of the associated payroll related payments; e.g., Social Security and Medicare taxes (pension is not paid on sick leave buy-out).

Using the assumption that employees are currently taking the leave that they most recently earned (last in, first out), and given that accrued vacation and sick leave generally increase year to year, the long-term designation (GL Codes 5225 and 5227) is generally appropriate. Under this assumption, vacation and sick leave liabilities would be classified short term only when special circumstances exist, such as a significant number of retirements or terminations (resulting in unusually high vacation and sick leave buy-out) are expected in the next year.

Compensatory time payable is to include both the dollar value of the compensatory time due employees and the employer's share of the associated payroll related payments; e.g., pension and Social Security and Medicare taxes.

Additionally, review shared leave activity to ensure that it is recorded in both the accounting and payroll systems in such a way as to allow for statewide reporting of shared leave activity. Refer to Subsection 85.34.20 for procedures for making accounting entries.

ER reports to use: Accounting/Agency Trial Balance or Accounting/General Ledger Account Analysis Flexible

14. **Long-term obligations review.** Record “Long-Term Obligations” for governmental fund type accounts (GL Code series 52XX) in Account 999 “General Long-Term Obligations Subsidiary Account.” In proprietary and trust fund type accounts, long-term obligations are recorded directly in the accounts. For all long-term obligations, ensure that the amount due in the next year is recorded in the short-term GL Code (51XX). Refer to Section 85.72.

Transactions to record increases to individual liability accounts are to be recorded separately from decreases, not netted.

For governmental fund type accounts, ensure that the amount of all new capital leases recorded in the Subsidiary Account 999 agrees to amounts reported in the governmental fund type accounts in GL Code 3221 “Other Financing Sources” with Revenue Source Code 0809 “Capital Lease Acquisitions.” Refer to Subsection 85.72.30.b.

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State Reporting

ER report to use: Accounting/Exceptions/COPs and Capital Leases – Governmental Accounts

15. **Pollution remediation obligations.** Record pollution remediation obligations (GL Code 5287) for governmental fund type accounts in Account 999 “General Long-Term Obligations Subsidiary Account.” In proprietary and trust fund type accounts, pollution remediation obligations are always fund liabilities. They are separated into short-term liabilities (e.g., accounts payable, claims and judgments payable, or accrued salaries) using appropriate general ledger codes and long-term liabilities using GL Code 5287 “Pollution Remediation Obligation.” Refer to Subsection 85.74.50.

Transactions to record increases are to be recorded separately from decreases, not netted.

The balance recorded in GL Code 5287 in Account 999 “General Long-Term Obligations Subsidiary Account” must match the total amount shown as “reportable” on the Site Status Report. In proprietary and trust fund type accounts, the total amount shown as “reportable” on the Site Status Report must equal the pollution remediation obligation amounts recorded in GL Code 5287 plus the appropriate short-term GL code(s).

If applicable, the Site Status Report is required to be submitted with the Financial Disclosure Certificate. Refer to Subsections 90.40.75 question 6 and 90.40.95.

16. **Merchandising activity review for proprietary accounts.** Review inventory, sales revenue and cost of goods sold GL codes for reasonableness. Expenses coded to Object F “Cost of Goods Sold,” must be accompanied by an equal or greater amount coded to Revenue Source Code 0450 “Sales of Goods and Supplies – Proprietary Funds”. Refer to Subsection 85.56.30.

ER report to use: Accounting/Merchandising Activity - Proprietary Accounts

17. **Object T adjustments.** Total Object T “Intra-Agency Reimbursements” are to be reviewed to ensure that they are in balance (net to zero) at the subobject level for all accounts within the following GL Codes:

- 6505 Accrued Expenditures/Expenses
- 6510 Cash Expenditures/Expenses
- 6560 Estimated Accrued Expenditures/Expenses

Budgeted proprietary fund type accounts - In the case of budgeted proprietary fund type accounts, intra-agency reimbursements are recorded as a credit to expense using Object T.

Therefore, an adjustment is required to record revenue by crediting GL Code 3225 “Revenue Adjustments/Eliminations (GAAP)” with an appropriate revenue source code and debiting GL Code 6525 “Expense Adjustments/Eliminations (GAAP)” Object T. Only in the case of GL Code 6525 transfers is there no corresponding Object T offset. Refer to Subsection 85.90.60.a for further information and to Subsections 85.95.50 and 90.30.80.a for illustrative entries.

ER report to use: Accounting/Exceptions/Object T for Proprietary Accounts

Other accounts - Record Object T “Intra-Agency Reimbursements” received by accounts other than budgeted proprietary fund type accounts as a reduction of expenditures. Refer to Subsection 90.30.80.c for an illustrative entry.

ER report to use: Accounting/Exceptions/Object T Elimination

18. **Prior period adjustments review.** Review Prior Period Adjustments to ensure that they are in compliance with Subsection 90.20.15. Debits to Revenue Source Code 0485 “Immaterial Prior Period Adjustments” are generally not appropriate and require the approval of the agency’s assigned OFM Accounting Consultant.

ER report to use: Accounting/Prior Period Adjustment Activity

19. **Private/local revenue/expenditure balancing.** Private/local revenues and expenditures should balance at the account level for budgeted accounts, expenditure authority types 7 “Private/Local” and 9 “Private/Local – Unanticipated” and Revenue Source Code series 05XX. Refer to Subsection 75.80.10.

ER report to use: Accounting/Exceptions/Private/Local Revenue/Expenditures

20. **Receivable adjustments and reconciliation.** Report receivables as the net amount expected to be collected. An adjusting entry to the related GL Code series 134X “Allowance for Uncollectible Receivables” accounts may be required to properly reflect the net estimated realizable value of the receivables. Subsection 85.54.55 describes the procedures to be followed in making the adjustments and Subsection 85.65.32 shows an illustrative entry.

Receivables should be reconciled to subsidiary systems and/or records if applicable. Refer to Subsection 85.54.65.

21. **Revenue Source Code series 09XX reclassification.** Reclassify Revenue Source Code series 09XX to the appropriate asset, liability, revenue, or expenditure/expense account. Refer to Subsections 75.80.20 and 85.20.30.

ER report to use: Accounting/Exceptions/Major Source 09 (Non-Revenues) to be Redistributed

22. **Revenue source code elimination for debt transactions in budgeted proprietary fund type accounts.** In budgeted proprietary fund type accounts only, eliminate Revenue Source Codes 0611 and 0612 as well as 0850 through 0865 adjusting them through GL Code 3225 “Revenue Adjustments/Eliminations (GAAP)” to the appropriate liability account. Refer to Subsection 85.85.30.e.

23. **Suspense Account (Account 01P) review.** At fiscal year-end all GL codes in Account 01P must be reviewed and cleared out if appropriate. Refer to Subsection 85.20.60.

ER report to use: Accounting/Agency Trial Balance

24. **Transfer balancing.** Transfers (Revenue Source Codes 0484 and 06XX, and Object M) are to be in balance (i.e., net to zero) at the agency level. Refer to Subsection 85.90.50.

ER report to use: Accounting/Transfers

25. **Travel advances outstanding reclassification.** Travel advances recorded in GL Code 1383 “Travel Advances” should agree to the agency’s underlying documentation by employee. Refer to Subsections 85.54.44 and 10.80.60.

26. **Unavailable and unearned revenue review.** Review unavailable revenues recorded in governmental fund type accounts (GL Codes 5192 and 5292) and unearned revenues recorded in both governmental and proprietary fund type accounts (GL Codes 5190 and 5290). Refer to Subsections 85.70.40, 85.70.45, and 90.20.20.

ER reports to use: Accounting/Agency Trial Balance or Accounting/General Ledger Account Analysis Flexible

90.20.70.c

Federal revenue/expenditure balancing

Federal assistance financial information required to be reported on the Schedule of Expenditure of Federal Awards (SEFA) should be reconciled and adjusted, as needed, and posted to AFRS during Phase 2. For further information, refer to Chapter 95.

90.20.70.d

Disclosure form information should be accurately recorded in AFRS

State disclosure forms must be completed by the due dates detailed in Subsection 90.40.10.

90.20.80
June 1, 2014

Office of Financial Management analysis and CAFR preparation

90.20.80.a

Following the close of Phase 2, OFM analyzes the balances in AFRS and the information collected through the disclosure form application for reasonableness. State agencies are not allowed to make entries into AFRS after Phase 2 close unless approved by OFM.

90.20.80.b

OFM prepares the CAFR in accordance with generally accepted accounting principles and works with the State Auditor's Office (SAO) throughout the CAFR audit.

90.20.80.c

Once the SAO issues their opinion on the state's CAFR, AFRS data is considered final and will be used by the state for all subsequent fiscal year reports. This includes budgetary control reporting and preparation of biennial budget requests.

90.20.80.d

Agencies preparing and/or publishing agency financial statements are to use the final audited AFRS data. Refer to Subsection 90.10.60.

90.20.90

June 1, 2014

State Auditor's Office audit

- 90.20.90.a During the fiscal year end cut-off process, SAO may recommend **material** adjustments to agencies' balances. Agencies are to review these recommended adjustments and notify their assigned OFM Accounting Consultant Of the adjustments promptly.
- 90.20.90.b All audit adjustments are recorded on a journal voucher form or equivalent toolbox entry, assigned a current document number by the audited agency, indicating the applicable biennium and fiscal month, and signed by the audited agency's fiscal officer indicating agreement or disagreement. Agencies are to cooperate with and assist the auditor, to ensure the audit adjustment journal voucher is complete and accurately prepared.
- 90.20.90.c Agencies are to submit SAO audit adjustments to OFM promptly. SAO audit adjustments are to be reviewed by the agency's assigned OFM Accounting Consultant. If appropriate, OFM will post the recommended adjustments in AFRS.



90.30 Fiscal Year-End Cut-Off Illustrative Entries

90.30.10

June 1, 2014

These entries are for illustrative purposes

The following entries illustrate the recording of year-end financial transactions. These entries are for illustrative purposes **only** and should **not** be considered all-inclusive.

Entries posted to GL Code series 71XX "In-Process" in treasury and treasury trust accounts also require an entry from the Office of the State Treasurer (OST) to clear the In-Process GL codes, as illustrated below.

	Dr.	Cr.
In-Process (71XX)	xxx	
Current Treasury Cash Activity (OST Only) (4310)		xxx

This OST entry would be reversed for In-Process debit amounts.

90.30.20

June 1, 2014

Cash revenues

90.30.20.a

To record cash revenues earned and received during the fiscal year (between July 1 and June 30) and **deposited** in the State Treasury (for treasury accounts) or a local bank account (for local accounts) by June 30. Refer to Subsections 85.20.10 and 90.20.10.

	Dr.	Cr.
Cash in Bank (1110) or	xxx	
Receipts In-Process (7110) or		
Journal Vouchers In-Process (7140)		
Cash Revenues (3210) (with appropriate revenue source code)		xxx

90.30.20.b

To record cash revenues earned and **received by June 30** and recorded by the AFRS June cut-off, but not deposited/receipted in the State Treasury (for treasury accounts) or a local bank account (for local accounts) by June 30.

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State Reporting

Operating agency - concluding fiscal year:	Dr.	Cr.	
Undeposited Local Cash (1120) or	xxx		
Receipts In-Process (7110) or			
Journal Vouchers In-Process (7140)			
Cash Revenues (3210) (with appropriate revenue source code)			xxx
OST - ensuing fiscal year - for treasury accounts:	Dr.	Cr.	
Current Treasury Cash Activity (OST Only) (4310)	xxx		
Receipts In-Process (7110) or			xxx
Journal Vouchers In-Process (7140)			
Operating agency - ensuing fiscal year - for local accounts:	Dr.	Cr.	
Cash in Bank (1110)	xxx		
Undeposited Local Cash (1120)			xxx

90.30.30

June 1, 2014

Material prior period adjustments

Material prior period adjustment entries have the effect of adjusting beginning fund balance/equity. These entries must be submitted to the OFM Accounting Consultant assigned to the agency for approval and entry. Full footnote disclosure must accompany these adjustments.

90.30.30.a To record **material** prior period adjustments to beginning real account balances (equity). Refer to Subsection 90.20.15.a.

Office of Financial Management:	Dr.	Cr.	
GL Code to be Adjusted (XXXX)	xxx		
Prior Period Material Corrections (OFM Only) (9720)			xxx

90.30.30.b To record **material** prior period adjustments to the Subsidiary Accounts 997 and 999, debit and credit adjustments are offset to GL Code 9910 "Current Period Clearing Account (Subsidiary Accounts Only)." Refer to Subsection 90.20.15.b.

For purposes of this example, assume that an agency discovers that \$5.0 million of equipment, with associated allowance for depreciation of \$4.4 million, remains in the Capital Assets Subsidiary Account 997 long after the equipment has become obsolete and effectively retired.

90
State Reporting

90.30.35

	Dr.	Cr.
Office of Financial Management:		
Allowance for Depreciation (2420)	4.4M	
Current Period Clearing Account (Subsidiary Accounts Only) (9910)	.6M	
Furnishings and Equipment (2410)		5.0M
Investment in Capital Assets (9850)	.6M	
Current Period Clearing Account (Subsidiary Accounts Only) (9910)		.6M

Note: The ending balance in GL Code 9910 must be zero.

90.30.35

June 1, 2014

Immaterial prior period adjustments and corrections

90.30.35.a

To write off an unliquidated prior year estimated payable accrual. For purposes of this example, assume that an agency recorded an estimated accrual in the amount of \$20,000 and received actual bills in the subsequent fiscal year totaling \$19,500. The residual balance of \$500 in GL Code 5111 "Accounts Payable" should be adjusted through GL Code 3215 "Immaterial Adjustments to Prior Periods," Revenue Source Code 0486 "Recoveries of Prior Expenditure Authority Expenditures." Refer to Subsection 90.20.45.

	Dr.	Cr.
Accounts Payable (5111)	500	
Immaterial Adjustments to Prior Periods (3215)		500
Revenue Source Code (0486) "Recoveries of Prior Expenditure Authority Expenditures"		

90.30.35.b

To clear an overliquidated prior year estimated payable accrual. For purposes of this example, assume that an agency recorded an estimated accrual in a prior year in the amount of \$10,000 and received actual bills in the subsequent year totaling \$12,000. The balance (\$2,000) in excess of the estimated accrual is a current year expenditure and, if the account involved is appropriated, a belated claim. Refer to Subsections 90.20.15.e and 85.40.10.

	Dr.	Cr.
Accounts Payable (5111)	10,000	
Cash Expenditures/Expenses (6510) (with appropriate subobject)	2,000	
Warrants/ACH Payments In-Process (7120)		12,000

90.30.35.c To record the recovery of an expenditure charged against a prior period expenditure authority. For purposes of this example, assume that an agency paid their electric bill in the amount of \$5,000. In the subsequent fiscal year the agency received a refund for an energy credit in the amount of \$500. The \$500 is recorded in the current fiscal year using GL Code 3210 “Cash Revenues” with Revenue Source Code 0486 “Recoveries of Prior Expenditure Authority Expenditures.” Refer to Subsection 90.20.15.

	Dr.	Cr.
Cash in Bank (1110) or Receipts In-Process (7110)	500	
Cash Revenues (3210) Revenue Source Code (0486) “Recoveries of Prior Expenditure Authority Expenditures”		500

90.30.35.d To adjust a receivable that was overestimated. For purposes of this example, assume that an agency recorded an estimated receivable in the amount of \$25,000 and in the subsequent year received payment in full of \$20,000. After liquidating the receivable for the amount received, the residual balance is adjusted through current year revenue. Refer to Subsection 90.20.20.e.

	Dr.	Cr.
Accrued Revenues (3205) (with appropriate source code)	5,000	
Accounts Receivable (1312)		5,000

90.30.35.e To adjust a receivable that was underestimated. For purposes of this example, assume that an agency recorded an estimated receivable in the amount of \$20,000 and in the subsequent year received payment in full of \$30,000. After liquidating the receivable for the amount received, the residual balance is adjusted through current year revenue. Refer to Subsection 90.20.20.e.

	Dr.	Cr.
Accounts Receivable (1312)	10,000	
Accrued Revenues (3205) (with appropriate source code)		10,000

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State Reporting

90.30.35

90.30.35.f To record an immaterial prior period adjustment to the General Capital Assets Subsidiary Account 997. Assume that the agency discovers that equipment cost is understated in AFRS by \$10,000. Refer to Subsection 90.20.15.f. If the agency discovers that the equipment cost is overstated, the entry would be reversed.

	Dr.	Cr.
Furniture and Equipment (2410)	10,000	
Capital Asset Adjustment (General Capital Asset Subsidiary Account Only) (6597) Subobject WF “Capital Asset Adjustment”		10,000

90.30.35.g To record an immaterial prior period adjustment to the General Capital Assets Subsidiary Account 997. Assume that the agency discovers that the allowance for depreciation is understated in AFRS by \$7,500. Refer to Subsection 90.20.15.f.

	Dr.	Cr.
Depreciation/Amortization Expense (General Capital Assets Subsidiary Account Only) (6591) Subobject WA “Depreciation/Amortization”	7,500	
Allowance for Depreciation – Furnishings and Equipment (2420)		7,500

90.30.35.h To record an immaterial prior period adjustment to the General Capital Assets Subsidiary Account 997. Assume that the agency discovers that the allowance for depreciation is overstated in AFRS by \$8,500. Refer to Subsection 90.20.15.f.

	Dr.	Cr.
Allowance for Depreciation – Furnishings and Equipment (2420)	8,500	
Capital Asset Adjustment (General Capital Asset Subsidiary Account Only) (6597) Subobject WF “Capital Asset Adjustment”		8,500

90.30.40

June 1, 2014

Accrued, unavailable and unearned revenues

90.30.40.a To record revenues earned but not received by June 30. Refer to Subsection 90.20.20.

	Dr.	Cr.
Appropriate Receivable GL Code (13XX)	xxx	
Accrued Revenues (3205) (with appropriate revenue source code)		xxx

90.30.40.b To record receipt of accrued revenues in the **ensuing fiscal year** and deposit in the State Treasury (for treasury accounts) or a local bank account (for local accounts). Refer to Subsection 90.20.20.

	Dr.	Cr.
Cash in Bank (1110) or Receipts in-Process (7110) or Journal Vouchers In-Process (7140)	xxx	
Appropriate Receivable GL Code (13XX)		xxx

Note: For revenue accrued at the end of the first fiscal year of the biennium, this entry is accompanied by a reversal of the accrued revenue - debit GL Code 3205 "Accrued Revenues," and credit GL Code 3210 "Cash Revenues" in the second fiscal year.

90.30.40.c To record a receivable in a governmental fund type account for revenue which meets the asset recognition criteria but is not expected to be collected until after the ensuing fiscal year. Refer to Subsection 90.20.20.e.

	Dr.	Cr.
Appropriate Receivable GL Code (13XX) or (16XX)	xxx	
Unavailable Revenues (5192) or (5292)		xxx

90.30.40.d To record the receipt of cash or to record a receivable for which the earnings process is not yet complete. Refer to Subsection 90.20.20.f

	Dr.	Cr.
Appropriate Cash or In-Process GL Code (1110) or (71XX) or Appropriate Receivable GL Code (13XX) or (16XX)	xxx	
Unearned Revenues (5190) or (5290)		xxx

90.30.50
June 1, 2014

Vendor payment transactions

Refer to Subsection 85.36.20 for information on payment methods available to state agencies.

90.30.50.a To record cash expenditures/expenses for goods and services received and **paid for** during the fiscal year (prior to June 30). Refer to Subsection 90.20.10.

	Dr.	Cr.
Cash Expenditures/Expenses (6510) (with appropriate subobject)	xxx	
Cash in Bank (1110) or		xxx
Warrants/ACH Payments In-Process (7120) or		
Journal Vouchers In-Process (7140)		

90.30.50.b To record the accrual of actual expenditures/expenses for goods and services received but **not paid for by June 30**. Refer to Subsections 90.20.25 through 90.20.40.

	Dr.	Cr.
Accrued Expenditures/Expenses (6505) (with appropriate subobject)	xxx	
Appropriate Payable GL Code (51XX)		xxx

90.30.50.c To record payment of accrued expenditures/expenses in the **ensuing fiscal year**.

This entry is system generated in AFRS agencies when using payment-producing transaction codes:

	Dr.	Cr.
Appropriate Payable GL Code (51XX)	xxx	
Cash in Bank (1110) or		xxx
Warrants/ACH Payments In-Process (7120) or		
Journal Vouchers In-Process (7140)		

Note: For expenditures charged to a biennial expenditure authority accrued at the end of the first fiscal year of the biennium, this entry is accompanied by a reversal of the accrued expenditure - debit GL Code 6510 "Cash Revenues," and credit GL Code 6505 "Accrued Revenues."

90.30.50.d To record the accrual of **estimated** expenditures/expenses for goods and services received but not paid for by June 30. Usually the invoice has not been received by July 31. Estimated expenditures/expenses may also be items for which you anticipate an invoice amount based upon expenditure trend information, such as regular quarterly invoices. Refer to Subsections 90.20.30 through 90.20.40 and 90.20.55.

Concluding fiscal year at expenditure authority end:	Dr.	Cr.
Estimated Accrued Expenditures/Expenses (6560) (with appropriate subobject)	xxx	
Appropriate Payable GL Code (51XX)		xxx

Ensuing fiscal year:	Dr.	Cr.
Appropriate Payable GL Code (51XX)	xxx	
Cash in Bank (1110) or		xxx
Warrants/ACH Payments In-Process (7120)		

Note: At the end of the first year, estimated accruals against biennial expenditure authorities are recorded in GL Code 6505 “Accrued Revenues.”

90.30.60 Encumbrance transactions

June 1, 2014

90.30.60.a To record encumbrances for budgeted accounts during the fiscal year. Refer to Section 85.30 and Subsections 90.20.25 through 90.20.40.

	Dr.	Cr.
Encumbrances (6410)	xxx	
Reserved for Encumbrances (9510)		xxx

90.30.60.b To record liquidations of encumbrances for budgeted accounts when paid or accrued.

	Dr.	Cr.
Reserved for Encumbrances (9510)	xxx	
Encumbrances (6410)		xxx

90.30.60.c To record the **end-of-biennium** capital appropriation encumbrances for projects that have been **reappropriated** in the ensuing biennium. Refer to Subsection 90.20.40.d.

90
State Reporting

90.30.70

Concluding fiscal year at biennium end:	Dr.	Cr.
Reserved for Encumbrances for Reappropriated Capital Appropriations (9513)	xxx	
Encumbrances (6410)		xxx
Ensuing fiscal year:	Dr.	Cr.
Encumbrances (6410)	xxx	
Reserved for Encumbrances for Reappropriated Capital Appropriations (9513)		xxx

90.30.70
June 1, 2014

Interagency reimbursements (Object S)

90.30.70.a To record an interagency reimbursement received by a **budgeted proprietary fund type account** for salaries and benefits during the fiscal year. Refer to Subsections 85.90.60.b, 85.95.60 and 90.20.70.b.

	Dr.	Cr.
Cash in Bank (1110) or Receipts In-Process (7110) or Journal Vouchers In-Process (7140)	xxx	
Cash Expenditures/Expenses (6510) Subobject SA (Salaries)		xxx
Cash Expenditures/Expenses (6510) Subobject SB (Benefits)		xxx
Expense Adjustments/Eliminations (GAAP) (6525) Subobject SA (Salaries)	xxx	
Expense Adjustments/Eliminations (GAAP) (6525) Subobject SB (Benefits)	xxx	
Revenue Adjustments/Eliminations (GAAP) (3225) (with appropriate revenue source code)		xxx

90.30.70.b To record an interagency reimbursement received by a **non-budgeted proprietary fund type account** during the fiscal year.

	Dr.	Cr.
Cash in Bank (1110) or Receipts In-Process (7110) or Journal Vouchers In-Process (7140)	xxx	
Cash Revenues (3210) (with appropriate revenue source code)		xxx

90.30.70.c To record an interagency reimbursement received by accounts **other than proprietary fund type accounts** for salaries and benefits during the fiscal year.

	Dr.	Cr.
Cash in Bank (1110) or	xxx	
Receipts In-Process (7110) or		
Journal Vouchers In-Process (7140)		
Cash Expenditures/Expenses (6510) Subobject SA (Salaries)		xxx
Cash Expenditures/Expenses (6510) Subobject SB (Benefits)		xxx

90.30.80

June 1, 2014

Intra-agency reimbursements (Object T)

90.30.80.a To record an intra-agency reimbursement received by a **budgeted proprietary fund type account** for salaries and benefits during the fiscal year. Refer to Subsections 85.90.60.a, 85.95.50 and 90.20.70.b.

	Dr.	Cr.
Cash in Bank (1110) or	xxx	
Receipts In-Process (7110) or		
Journal Vouchers In-Process (7140)		
Cash Expenditures/Expenses (6510) Subobject TA (Salaries)		xxx
Cash Expenditures/Expenses (6510) Subobject TB (Benefits)		xxx
Expense Adjustments/Eliminations (GAAP) (6525) Subobject TA (Salaries)	xxx	
Expense Adjustments/Eliminations (GAAP) (6525) Subobject TB (Benefits)	xxx	
Revenue Adjustments/Eliminations (GAAP) (3225) (with appropriate revenue source code)		xxx

90
State Reporting

90.30.80

90.30.80.b To record an intra-agency reimbursement received by a **non-budgeted proprietary fund type account** during the fiscal year.

	Dr.	Cr.
Cash in Bank (1110) or	xxx	
Receipts In-Process (7110) or		
Journal Vouchers In-Process (7140)		
Cash Revenues (3210)		xxx
(with appropriate revenue source code)		

90.30.80.c To record an intra-agency reimbursement received by accounts **other than proprietary fund type accounts** for salaries and benefits during the fiscal year.

	Dr.	Cr.
Cash in Bank (1110) or	xxx	
Receipts In-Process (7110) or		
Journal Vouchers In-Process (7140)		
Cash Expenditures/Expenses (6510) Subobject TA (Salaries)		xxx
Cash Expenditures/Expenses (6510) Subobject TB (Benefits)		xxx



90.40 State Disclosure Forms

90.40.10

June 1, 2014

Introduction to state disclosure forms and lead sheet

Information collected in the state Disclosure Forms application facilitates the preparation of the state of Washington’s *Comprehensive Annual Financial Report* (CAFR) by the Office of Financial Management (OFM).

The state Disclosure Forms application is an electronic way of capturing detail data for various aspects of an agency's activities.

All forms are completed online. The signed Financial Disclosure Certification form including attachments, as necessary, is to be emailed to OFMAccounting@ofm.wa.gov by September 17, 2014.

Due Dates	Reporting Items
August 22, 2014	Phase 1B early due date for certain state disclosure forms*
September 5, 2014	Phase 2 Close remaining State and all Federal disclosure forms are due
September 17, 2014	State Financial Disclosure Certification form is due
December 5, 2014	Federal Assistance Certification form is due

*Phase 1B early due date for the following state disclosure forms:

- Bond Debt by Major Class – Summary of Activity Disclosure
- Bond Debt Refunding Activity Disclosure
- Bonds Payable General Disclosure
- Cash and Investments General Disclosure
- Cash on Hand and in Bank Disclosure
- Certificates of Deposit (Non-negotiable) Disclosure
- Certificates of Participation (GL Codes 5173/5273) on the Liabilities by Major Class disclosure form. The remainder of the Liabilities form is due September 5, 2014.

If your agency cannot complete some or all of the Phase 1B forms listed above by August 22, 2014, you need to request an extension by sending a memo to your assigned OFM Accounting Consultant. The memo should

list the form(s) for which an extension is needed and the date by which your agency can complete the form(s).

Remember that completion of the disclosure forms requires all AFRS entries related to those forms to also be complete.

General Instructions

Each of the disclosure forms covers a specific activity or area of information that is not readily available from the data collected in AFRS.

Each agency is **required** to complete the following state disclosure forms:

- Miscellaneous
- Financial Disclosure Certification

The remainder of the disclosure forms may or may not apply to your agency. If there is AFRS data pre-filled in a disclosure form your agency is required to complete the form. Specify on the lead sheet if a form is completed or not applicable for your agency, choose “Yes” or “N/A” for each form in the “Completed” column.

All reporting of financial information is to be in **whole dollars**. Do not enter pennies, decimal points, dollar signs, etc. Refer to the “Tips” screen in the Disclosure Form application for more helpful information.

All financial information reported is to be reconciled to AFRS. Reports in Enterprise Reporting (ER) are available to assist in the reconciliation process. Agencies are encouraged to use these reports throughout the year to monitor reconciliation status.

To complete the state disclosure forms, access the state Disclosure Forms application at: <http://www.ofm.wa.gov/systems/default.asp> . The “Access to systems” page is divided into “Access from within the State Intranet” and “Access from outside the State Intranet.” Click on the Disclosure Forms icon. Use an authorized User ID and password, and select the “State Forms” tab.

In addition to entering financial information into the Disclosure Forms application, each agency is to submit to OFMAccounting@ofm.wa.gov a signed copy of the Financial Disclosure Certification form as well as any required attachments by **September 17, 2014**.

State Disclosure Form Lead Sheet

Agency Code: _____ Agency Title: _____

90.40.10 State Disclosure Form Lead Sheet

State Disclosure Forms	Phase 1B Early Completion	SAAM	Required	Completed
Bond Debt by Major Class – Summary of Activity Disclosure	*	90.40.55		Yes / N/A
Bond Debt Refunding Activity Disclosure	*	90.40.55		Yes / N/A
Bonds Payable General Disclosure	*	90.40.55		Yes / N/A
Capital Assets - Summary of Activity Disclosure		90.40.38		Yes / N/A
Cash and Investments General Disclosure	*	90.40.20		Yes / N/A
Cash on Hand and in Bank Disclosure	*	90.40.20		Yes / N/A
Certificates of Deposit (Non-negotiable) Disclosure	*	90.40.20		Yes / N/A
Certificates of Participation Disclosure – OST		90.40.45		Yes / N/A
Financial Disclosure Certification		90.40.95	Required	Yes
Inventory Disclosure		90.40.35		Yes / N/A
Lease Disclosure		90.40.45		Yes / N/A
Liabilities by Major Class – Summary of Activity Disclosure	* COP only	90.40.45		Yes/ N/A
Long-Term Construction Commitments Disclosure		90.40.40		Yes / N/A
Miscellaneous Disclosure		90.40.75	Required	Yes
Pension and OPEB Disclosure – Higher Education		90.40.70		Yes / N/A
Pension Disclosure – Courts		90.40.70		Yes / N/A
Pension Disclosure – DRS		90.40.70		Yes / N/A
Taxes Receivable Disclosure		90.40.30		Yes / N/A
Transfer Disclosure		90.40.60		Yes / N/A
Unavailable and Unearned Revenues Disclosure		90.40.50		Yes / N/A

90.40.20
June 1, 2014

Cash and investments disclosure

General Instructions

Local and treasury accounts. Agencies with **balances** at June 30 in the following general ledger (GL) codes are required to complete the cash and investments disclosure forms as applicable:

- 1110 Cash in Bank
- 1120 Undeposited Local Cash
- 1130 Petty Cash
- 1140 Restricted Cash and Investments, Current Operations
- 1150 Cash with Fiscal Agents
- 1205 Temporary and/or Pooled Cash Investments
- 1209 Short-Term Portion of Long-Term Investments
- 1210 Investments
- 1215 Investments under Reverse Repurchase Agreements
- 1216 Collateral held under Securities Lending Agreements
- 1220 Unamortized Premiums on Investments
- 1230 Unamortized Discounts on Investments
- 1240 Restricted Cash and Investments, Noncurrent
- 1280 Valuation Allowance - Investments

Treasury and treasury trust accounts. The Office of the State Treasurer (OST) will provide the information required to report the cash and investment activity for treasury and treasury trust accounts for cash balances and activity recorded in GL Code 4310 “Current Treasury Cash Activity (OST Only),” GL Code 4320 “Beginning Treasury Cash Balance (OFM Only),” and GL Code 4325 “Beginning Treasury Cash Balance - Agency Funds.”

Amounts covered by the Federal Deposit Insurance Corporation (FDIC), the Public Deposit Protection Commission (PDPC), or the National Credit Union Administration (NCUA) are considered to be insured or collateralized. In general,

- FDIC insurance separately covers demand deposits and interest bearing deposits up to \$250,000 each, per taxpayer identification number (TIN), per bank.
- PDPC provides for a collateral pool for protection of balances in excess of the FDIC limits on deposit with Washington public depositories.

- NCUA insurance covers federal and state-chartered credit union accounts up to \$250,000 per TIN, per credit union. Per chapter 39.58 RCW, \$250,000 is the maximum deposit allowed in any one credit union, and excess deposits are not covered by the PDPC.

Uninsured/uncollateralized balances would include those deposited in out-of-state and alien banks.

There are three cash and investment disclosure forms:

90.40.20.a

Cash and Investments General Disclosure

This form contains general questions concerning an agency's cash and investment activity. Information provided should be on an agency-wide basis.

90.40.20.b

Cash on Hand and in Bank Disclosure

This form requests information concerning an agency's cash in bank by GL code as well as information on petty cash funds and undeposited receipts held in cash. Agencies are to report the following:

1. The June 30 total cash on hand.
2. The June 30 cash balance in bank as stated by the bank (i.e., bank statement), categorized by:
 - Insured or Collateralized
 - Uninsured/Uncollateralized
3. The June 30 book balance as reported in Agency Financial Reporting System (AFRS).

Except for accounts with very little activity, book and bank balances will normally be different due to outstanding checks and/or deposits in transit.

Explain the reason for any differences between book and bank balances in the comment box. Also explain in the comment box the reason and/or nature of any amounts listed in the Uninsured/Uncollateralized column.

90.40.20.c

Certificates of Deposit (Non-negotiable) Disclosure

This form is required to be completed if an agency has non-negotiable certificates of deposit reported in GL codes:

- 1140 Restricted Cash and Investments, Current Operations,
- 1150 Cash with Fiscal Agents,
- 1205 Temporary and/or Pooled Cash Investments,
- 1209 Short-Term Portion of Long-Term Investments,
- 1210 Investments, or
- 1240 Restricted Cash and Investments, Noncurrent.

Certificates of Deposits (CDs) held by agencies (other than the State Investment Board) are generally non-negotiable. One of the features of non-negotiable certificates of deposit is a penalty when it is redeemed prior to maturity. Such certificates of deposits should be reported on this disclosure form. (Historically, only SIB has held negotiable CDs. Negotiable certificates of deposits should not be reported on this disclosure form).

Cash and Investments General Disclosure

Agency Code: _____ Agency Title: _____

90.40.20.A Cash and Investments General Disclosure

1. During the fiscal year, has there been a change in the types of **deposits or investments** that your agency is authorized by legal or contractual provisions to carry?

No _____ Yes _____ If yes, provide a description of the changes.

2. Did your agency have any significant or recurring violations of legal or contractual provisions for **deposits** with financial institutions and **investments** during the fiscal year?

No _____ Yes _____ If yes, provide a description of the violations.

3. During the fiscal year, did your agency have any **deposit or investment** situations that resulted in significantly greater relative credit risk than that existing as of fiscal year-end?

No _____ Yes _____ If yes, provide a description of the situations.

4. Provide a list of financial institutions where any **deposits** under the control of your agency are held. Also, report the number of accounts at each institution. Be sure to include all petty cash accounts, local funds, and lock box accounts (i.e., any account where money is deposited outside the state treasury).

5. If your agency has **deposits** of \$500,000 or more at any one financial institution, provide the name of the institution, the amount, and the purpose. Note: Deposits include demand deposits, money market deposit accounts, time certificates of deposits, and savings deposits.

Name of Institution	Amount	Purpose

6. If your agency has entered into any agreements that commit the state, upon request, to make additional investment purchases, provide a listing of the unfunded investment commitments by type of investment.

Cash and Investments General Disclosure - continued

7. Did your agency engage in Securities Lending activities during the fiscal year?

No _____ Yes _____ If yes, provide the following information:

- a. Legal and contractual authorization for use of securities lending transactions and any significant violations of these provisions;
- b. General description of securities lending transactions during the fiscal year, including the following information: the types of securities lent, the types of collateral received, whether the government has the ability to pledge or sell collateral securities without a borrower default, the amount by which the value of the collateral provided is required to exceed the value of the underlying securities, any restrictions on the amount of the loans that can be made, and any indemnification provided to the agency by its securities lending agent;
- c. Carrying amount and fair value of underlying securities as of fiscal year-end;
- d. Whether the maturities of the investments made with cash collateral generally match the maturities of the securities on loan, as well as the extent of such matching at fiscal year-end;
- e. The amount of credit risk, if any, related to the securities lending transactions; and
- f. The amount of any losses on securities lending transactions during the period resulting from default of a borrower or lending agent and any amounts recovered from prior period losses.

8. Did your agency engage in Reverse Repurchase Agreements during the fiscal year?

No _____ Yes _____ If yes, provide the following information:

- a. Legal and contractual authorization for use of reverse repurchase agreements and any significant violations of these provisions;
- b. Reverse repurchase agreements as of fiscal year-end, including the credit risk related to the agreements;
- c. Whether the maturities of the investments made with the proceeds of reverse repurchase agreements generally are matched to the maturities of the agreements during the fiscal year, as well as the extent of such matching as of year-end; and
- d. Losses, if any, recognized during the fiscal year, due to default by counterparties to reverse repurchase agreements, and any amounts recovered from prior period losses.

Cash and Investments General Disclosure - concluded

9. Did your agency invest in Derivatives during the fiscal year?

No _____ Yes _____ If yes, provide the following information:

- a. Legal and contractual authorization for use of derivatives and any significant violations of these provisions;
- b. The nature of the derivatives used, held, or written during the fiscal year and the reasons for entering into them; and
- c. The amount of credit risk, market risk, and legal risk related to derivative transactions to the extent that these risks are above and beyond the risks that are otherwise apparent in agency disclosures of investment activities and balances.
- d. Did your agency invest in hedging derivative instruments and/or investment derivative instruments during the fiscal year? If so, the state is required to disclose certain information related to derivative instrument activity during the year and the balances at the end of the year. In order to ensure that the appropriate information is available for disclosure purposes, please provide agency contact information (name, phone number, and email address).

10. Does your agency have any unspent bond proceeds in your cash balances at June 30?

No _____ Yes _____ If yes, provide the following information:

Account	Amount	GL Code	Comments

11. Does your agency have cash that is not available for use in operations because of an external restriction (other than unspent bond proceeds disclosed in question #10 above)? Examples include cash and investments held in a separate bank account for future debt service payments or retainage. Do not include cash and investments in GL Codes 1140 and 1240 (Restricted Cash and Investments) as they are already restricted.

No _____ Yes _____ If yes, provide the following information:

Account	Amount	GL Code	Description

Cash on Hand and in Bank Disclosure

Agency Code: _____ Agency Title: _____

90.40.20.B Cash on Hand and in Bank Disclosure

Account Code & Title	GL Code & Title	Cash on Hand	Cash in Bank+		Total on Hand and in Bank	AFRS Amount	Variance*	Comments
			Insured or Collateralized	Uninsured Uncollateralized*				
Example 001 General Fund	1130 – Petty Cash	0	3,221	0	3,221	3,000	221	Outstanding checks

+ The total of these two columns should equal the cash balance on the June 30 bank statement(s).

*Note: Explain any variance in the Comments field. For example, “the variance is due to outstanding checks,” or “the variance is due to deposits in transit.” Also explain in the Comments field the reason and/or nature of any amounts listed in the Uninsured/Uncollateralized column.

Certificates of Deposit (Non-negotiable) Disclosure

Agency Code: _____ Agency Title: _____

90.40.20.C Certificates of Deposit (Non-negotiable) Disclosure

Account Code & Title	GL Code & Title	Insured or Collateralized	Uninsured Uncollateralized	Total

90.40.30

June 1, 2014

Taxes receivable disclosure

General Instructions

All agencies with taxes receivable as of fiscal year-end are required to complete the Taxes Receivable Disclosure form (90.40.30.A).

The balances in the following GL Codes are to be reported by account and by type.

- 1311 - Taxes Receivable
- 1328 - Tax Liens Receivable
- 1611 - Long-Term Taxes Receivable

The type of taxes receivable include the following:

- Property
- Sales
- Business and Occupation
- Estate
- Fuel
- Other

The amounts for each related allowance GL Code need only be reported by account.

- 1341 - Allowance for Uncollectible Taxes Receivable
- 1348 - Allowance for Uncollectible Tax Liens Receivable
- 1641 - Allowance for Uncollectible Long-Term Taxes Receivable

Taxes Receivable Disclosure

Agency Code: _____ Agency Title: _____

90.40.30.A Taxes Receivable Disclosure

Account Code & Title	GL Code & Title	Tax Type	Amount

Note: An Account/GL Code may have one or more tax types.

Reconciliation

Account & GL Code	Entered Amount	AFRS Amount	Difference (Must be zero)

90.40.35
June 1, 2014

Inventory disclosure

General Instructions

All agencies with balances in inventory GL codes are required to complete the Inventory Disclosure form (90.40.35.A) for all accounts at fiscal year-end, regardless of the value. Identify the method used to value each type of inventory.

There are two types of inventories - consumable inventories (GL Codes 1410 and 1415) and merchandise inventories (GL Codes 1420, 1430, 1440, and 1450). Consumable inventories are assets that are consumed in the course of an agency's business. Merchandise inventories, on the other hand, are assets held for resale. Merchandise and consumable inventories are mutually exclusive and are accounted for separately.

Refer also to Subsections 35.10.40 and 35.10.45.

For inventories on hand, other than donated consumable inventories, agencies are to select the applicable valuation method. Donated consumable inventories are recorded at fair market value.

Inventory methods include:

- **First-in, first-out (FIFO)** - This method allocates costs on the assumption that goods are consumed/sold in the order in which they were acquired. In other words, the first goods purchased are assumed to be the first used or sold. Thus, inventory on-hand is assumed to represent the most recent acquisitions.
- **Last-in, first-out (LIFO)** - This method allocates costs on the assumption that the last units acquired are the first units consumed/sold. Thus, inventory on-hand is assumed to come from earlier acquisitions.
- **Weighted average (W.A.)** - In general, this method values ending inventory based on the average cost per unit for the period.
- **Other** – An agency may use an inventory valuation method other than those described above as defined in writing by the agency inventory officer. If an agency uses another method, list the valuation method used.

Inventory Disclosure

Agency Code: _____ Agency Title: _____

90.40.35.A Inventory Disclosure

Account Code & Title	GL Code & Title	Valuation Method	Description of Other Method	Amount

Note: An Account/GL Code may have one or more valuation methods.

Reconciliation

Account & GL Code	Entered Amount	AFRS Amount	Difference (Must be zero)

90.40.38

June 1, 2014

Capital assets – summary of activity disclosure

General Instructions

All agencies with capital assets (GL Code series 2XXX) are required to complete the Capital Assets - Summary of Activity Disclosure form (90.40.38.A).

The debit and credit amounts shown on a trial balance report may not reflect true additions and/or deletions due to certain transactions and adjustments that inflate true activity. An example of inflated activity would be when an erroneous transaction is not backed out using a reverse code with the original transaction code. Agencies should **adjust AFRS to reflect their true activity** during the fiscal year, as reported in the disclosure form. For information and tools related to capital asset transactions, refer to our resources website at:

<http://www.ofm.wa.gov/resources/capitalassets.asp>.

Additions to capital assets should be those purchases or reclassifications that meet the state’s capitalization policy.

Deletions should reflect the sale or disposal of an asset.

Adjustments may include:

- Immaterial prior year corrections, such as an adjustment to the cost of an asset (increase or decrease) using GL code 6597 subobject WF in Account 997
- Transfers between agencies and/or accounts
- Impairments

Refer to Sections 30.20 and 85.60 and Subsection 90.20.15.f.

Increases to **allowance for depreciation** should be the result of and equal to increases in depreciation expense. Reductions in allowance for depreciation should be related to the sale or disposal of an asset.

Adjustments may include:

- Immaterial prior year corrections, such as a decrease to the allowance for depreciation using GL code 6597 subobject WF in Account 997
- Transfers between agencies and/or accounts
- Impairments

Agencies reporting activity in Account 997 “General Capital Assets Subsidiary Account” should review their capital asset activity coded to **subobjects JC – JZ, SJ and TJ** in their governmental fund type account(s) and compare them to the activity in Account 997.

Additionally, capital asset GL balances reported in AFRS are required to be **reconciled to the agency’s subsidiary capital asset system** (for example, Capital Asset Management System (CAMS)). Refer also to Subsection 85.60.60.

Capital Assets - Summary of Activity Disclosure

Agency Code: _____ Agency Title: _____

90.40.38.A Capital Assets - Summary of Activity Disclosure

Capital Assets

Increases in assets will be debit amounts and should be entered as positive numbers.

Decreases in assets will be credit amounts and should be entered as negative numbers.

Adjustments can be either debit or credit amounts. Examples of Adjustments include: transfers between agencies and/or accounts, impairments, and certain immaterial prior year corrections. Adjustments require an entry in the Comment field.

Account Code & Title	GL Code & Title	Beginning Balance from AFRS	DR Additions	CR Deletions	Adjustments	Calculated Ending Balance	Ending Balance from AFRS	Difference (Must be zero)	Comment
Example 1: Purchase of an asset in a proprietary fund type account.									
419 - Data Processing Revolving Account	2410 Furnishings and Equipment	500,000	5,000	0	0	505,000	505,000	0	
Example 2: Disposal of an asset in a proprietary fund type account.									
419 - Data Processing Revolving Account	2350 Leasehold Improv	200,000	0	(200,000)	0	0	0	0	
Example 3: Transfer of assets from a proprietary fund type account to Account 997 "General Capital Assets Subsidiary Account".									
501-Liquor Revolving Account	2210 Buildings	28,000,000	0	0	(28,000,000)	0	0	0	Transfer of assets from Account 501 to Account 997
997 – General Capital Assets	2210 Buildings	0	0	0	28,000,000	28,000,000	28,000,000	0	Transfer of assets to Account 997 from Account 501

Capital Assets - Summary of Activity Disclosure - concluded

Depreciation and Allowance for Depreciation

Increases to depreciation expense are debits. If you have a credit to depreciation expense, please review and correct it in AFRS if appropriate, otherwise explain it below.

Increases to allowance for depreciation are credits. A debit to allowance for depreciation would be appropriate if there was a sale or disposal of an asset. If an asset is sold or disposed of, the asset GL is credited and the allowance for depreciation GL is debited.

Adjustments can be either debit or credit amounts. Examples of adjustments include: transfers between agencies and/or accounts, impairments, and certain immaterial prior year corrections. Adjustments require an entry in the Comment field.

Account Code & Title	GL Code & Title	Beginning Balance from AFRS	DR	CR	Adjustments	Calculated Ending Balance	Ending Balance from AFRS	Difference (Must be zero)**	Comment
Example 4: Record depreciation expense and increase the allowance for depreciation in a proprietary fund type account.									
419 - Data Processing Revolving Account	6511 Depreciation Expense*	0	50,000	0	0	50,000	50,000	0	
419 - Data Processing Revolving Account	2420 Allow for Depreciation	(200,000)	0	(50,000)	0	(250,000)	(250,000)	0	
Example 5: Record depreciation expense and increase the allowance for depreciation in Account 997 "General Capital Assets Subsidiary Account",									
997 – General Capital Assets Subsidiary Account	6591 Depreciation Expense*	0	70,000	0	0	70,000	70,000	0	
997 – General Capital Assets Subsidiary Account	2420 Allow for Depreciation	(500,000)	0	(70,000)	0	(570,000)	(570,000)	0	
Example 6: Disposal of an asset and related allowance for depreciation in a proprietary fund type account.									
419 - Data Processing Revolving Account	2360 Allow for Depreciation	(150,000)	150,000	0	0	0	0	0	

Example 7: Transfer of allowance for depreciation from a proprietary fund type account to Account 997 “General Capital Assets Subsidiary Account”.

501- Liquor Revolving Account	2220 Allow for Depreciation	(6,000,000)	0	0	6,000,000	0	0	0	Transfer of allow for depn from Account 501 to Account 997
997 – General Capital Assets Subsidiary Account	2220 Allow for Depreciation	0	0	0	(6,000,000)	(6,000,000)	(6,000,000)	0	Transfer of allow for depn to Account 997 from Account 501

Example 8: Immaterial prior year correction to allowance for depreciation. Prior year was over depreciated in Account 997 “General Capital Assets Subsidiary Account).”

997 – General Capital Assets Subsidiary Account	2420 Allow for Depreciation	(110,000)	0	0	10,000	(100,000)	(100,000)	0	Prior period correction to allow for depn
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*Data from AFRS

** A minor difference may exist due to rounding.

Reconciliation of Depreciation Expense to Allowance for Depreciation

Debits to depreciation expense should equal credits to allowance for depreciation.

If the difference below is not zero explain why.

Total Depreciation Expense debits from above:	120,000
Total Allowance for Depreciation credits from above:	(120,000)
Difference (should be zero):	0

Explanation:

90.40.40
June 1, 2014

Long-term construction commitments disclosure

General Instructions

All agencies with long-term construction commitments are required to complete the Long-Term Construction Commitments Disclosure form (90.40.40.A). The state is required to disclose significant long-term commitments that are not reported in the financial statements. Construction commitments are the most common commitment of this type.

The form is designed to collect both the construction-in-progress project information for the fiscal year-end as recorded in AFRS (GL Code 2510) as well as remaining commitment information. A commitment is viewed as the estimated dollars necessary to complete a project.

Agencies are to list each significant project on a separate line by the account where it is recorded or will be recorded in AFRS. A project is considered significant if the amount of GL Code 2510 "Construction-in-Progress" at fiscal year-end exceeds \$2 million or if the remaining commitment exceeds \$10 million. All projects that do not meet the criteria for a significant project are to be aggregated and entered at the bottom of the form as "Other Miscellaneous."

The Department of Transportation should disclose commitments made for on-going infrastructure projects regardless of GL Code used.

Note: Those amounts to be shown in the "Remaining Commitment" column are those remaining commitments not recorded in AFRS; i.e., not recorded as a disbursement or accrual in fiscal year-end agency financial activity. Occasionally, an agency may have a construction project that involves a significant commitment for the future, but no construction-in-progress has been recorded in AFRS. Such commitments should be disclosed by recording the information on a separate line with zero (\$0) in the current "Fiscal Year-End Construction-in-Progress" column.

Long-Term Construction Commitments Disclosure

Agency Code: _____ Agency Title: _____

90.40.40.A Long-Term Construction Commitments Disclosure

Account Code & Title	Project Title	Fiscal Year-End Construction-In-Progress Amount	Remaining Commitment Amount
	Other Miscellaneous		

Reconciliation

Account & GL Code	Entered Amount	AFRS Amount	Difference (Must be zero)

90.40.45
June 1, 2014

Leases, liabilities by major class – summary of activity, and Certificates of Participation (COPs) disclosure

General Instructions

All agencies with **operating and/or capital leases**, and **liability activity and/or balances** are required to complete the Lease Disclosure form (90.40.45.A) and the Liabilities by Major Class – Summary of Activity Disclosure form (90.40.45.B). OST (Bond Retirement and Interest Agency) is to complete the Certificates of Participation (COPs) Disclosure form (90.40.45.C).

90.40.45.a

Lease Disclosure

This form collects information about operating and capital leases.

An **operating lease** is rental of an asset with a term of more than one year, where the payments are chargeable as rental or lease expenditures. Most operating leases contain clauses indicating that continuation of the lease is subject to funding by the Legislature. Historically, these leases have been renewed in the normal course of business. Therefore, they are treated as noncancelable for financial reporting purposes.

Operating leases can have a fixed payment schedule or include scheduled rent increases or contingent increases. Scheduled rent increases are fixed in contract while contingent increases are based on changes in specific economic factors, for example, future sales or inflation.

A **capital lease** is a lease that transfers substantially all the benefits and risks inherent in the ownership of property to the state. If at its inception, a lease meets one or more of the four criteria in Subsection 30.20.30, the lease is classified as a capital lease. Otherwise, it is classified as an operating lease. Refer to Subsection 30.20.40 for further information pertaining to capital leases.

Agencies are to report the following:

1. Operating leases (state agency is lessee)

For all operating leases charged to subobjects ED and EH during the fiscal year ended June 30 where the rental term was one year or longer, disclose by fund type the total lease expense/expenditures paid to **external** entities (not state agencies) in the “Payments to External Entities” rows. Disclose payments to the Department of Enterprise Services for state-owned property, payments to other state agencies, and internal payments within the agency for operating leases in the “Payments to Other State Agencies and Internal Payments within the Agency” rows.

2. Total future minimum operating and capital lease payments (state agency is lessee)

Agencies disclose, by fund type, total future minimum lease payments for all operating leases paid to **external** entities (not state agencies) having initial or remaining noncancelable lease terms in excess of one year, and for all capital leases, as of June 30 for each of the five succeeding fiscal years and in five year increments thereafter. **Reporting should be limited to existing leases. Do not project leases into future periods if there is not a current, existing lease with those terms.**

Executory and interest costs are not included in the net present value of minimum lease payments. Executory costs for capital leases pertain to insurance, maintenance, and taxes, whether paid by the lessor or lessee. Interest costs refer to “imputed” interest costs, which reduce the net minimum future lease payments to present value. The interest rate to be used in determining the present value of the minimum lease payments is the interest rate the State of Washington would pay on its major bond issues at the inception of the lease. Refer to Subsection 85.85.40.a.(1).

The net present value of future minimum lease payments for Capital Leases is compared to the AFRS balances in GL Codes 5172 and 5272. Any difference must be explained.

3. Capital leases (state agency is lessee)

Agencies disclose the gross amount of assets recorded under capital leases less allowance for depreciation as of June 30. Balances are reported by fund type and by major class of asset.

Generally, the net value of assets recorded under capital leases should approximate the net present value of future minimum lease payments recorded in (2) above.

4. Future operating and capital lease receipts (state agency is lessor)

If leasing to **external** entities is a significant part of your agency’s business activity in terms of revenues or assets, disclose by fund type, the total future minimum lease payments that you expect to receive as of June 30 for each of the five succeeding fiscal years and in five year increments thereafter.

90.40.45.b

Liabilities by Major Class – Summary of Activity Disclosure

This form summarizes **liability activity** by major class. For purposes of this disclosure, **major class** is defined as follows:

Liability - Major Class	GL Codes
Certificates of Participation (COP)	5173, 5273, 5920, 1911
Claims and judgments payable	5113, 5118, 5119, 5149, 5213, 5285, 5286
Leases	5172, 5272
Lottery prizes annuities payable	5114, 5226
Other obligations	5247, 5297, 5299
Pollution remediation liability	5287
Tuition benefits payable	5184, 5284

- All agencies with liability balances (beginning or ending) and/or activity during the fiscal year in any of the GL codes noted above are required to complete this disclosure form by account.
- Beginning and ending balance columns are automatically filled with data from AFRS. The ending balance will agree with the total column on a Trial Balance report.
- For this form, **reclassifications** between long-term and short-term GL codes are to be disregarded, and should not be included in the increases (CR) or decreases (DR) columns.
- For **Certificates of Participation** (GL Codes 5173/5273) recorded in the General Long-Term Obligations Subsidiary Account (Account 999), **new issues** (increases) are to agree to amounts reported in governmental fund type accounts in Revenue Source Code 0807 “Certificates of Participation” and 0854 “Refunding COPs Issued.” In proprietary fund type accounts, new issues (increases) should equal the par amount of the new COP.
- Agencies are **required** to reconcile COP fiscal year activity (debits equal principal payments, credits equal new COP issues) and year-end GL balances to OST’s year-end report.
- For **GL Code 1911** “Unamortized Discounts” on COPs, the balance is normally a debit, increases are normally debits, and decreases are normally credits. Enter increases in the Increase column, as positive amounts. Enter decreases in the Decrease column, as negative amounts.

- For **capital leases** (GL Codes 5172/5272) recorded in the General Long-Term Obligations Subsidiary Account (Account 999), **new issues** (increases) are to agree to amounts reported in governmental fund-type accounts in Revenue Source Code 0809 “Capital Lease Acquisitions.”

90.40.45.c

Certificates of Participation (COPs) Disclosure

This form is completed by OST. OST reports debt service requirements to maturity for Certificates of Participation (COPs) as well as related arbitrage rebate requirements, if any. Principal amounts entered for the fiscal years disclosed must agree in total to the related GL codes in AFRS.

While OST completes this form, agencies are **required** to reconcile COP fiscal year activity and year-end GL balances to OST’s records. The OST COP fiscal year activity and year-end balances information will be provided to agencies during Phase 1 and all balances must be reconciled by the close of Phase 2.

Lease Disclosure

Agency Code: _____ Agency Title: _____

90.40.45.A Lease Disclosure

- Operating Leases (state agency is lessee):** For all operating leases where the rental term is one year or longer that were charged to subobjects ED and EH for the fiscal year ended June 30, disclose the total lease expense/expenditures paid to **external** entities (not state agencies) in the “Payments to External Entities” rows. Disclose payments to the Department of Enterprise Services for state-owned property, payments to other state agencies, and internal payments within the agency for operating leases in the “Payments to Other State Agencies and Internal Payments within the Agency” rows.

In the example below, the agency has operating lease payments in governmental fund type accounts that include payments for both short term and long-term leases to both internal and external parties.

		Governmental and Internal Service fund type accounts	Enterprise fund type accounts
Account			
	039 Aeronautics account	150,000	0
	099 Puget Sound Capital Construction	2,402,000	0
	218 Multimodal Transportation	<u>5,975</u>	<u>0</u>
AFRS Amount Subobjects ED and EH		<u>2,557,975</u>	<u>0</u>
Payments to External Entities:			
	Minimum lease expense	500,000	0
	Contingent lease expense	0	0
Payments to Other State Agencies and Internal Payments within the Agency			
	Minimum lease expense	2,057,000	0
	Contingent lease expense	<u>0</u>	<u>0</u>
Total Operating Lease Expense		<u>2,557,000</u>	<u>0</u>
Difference (AFRS Amount – Entered Amount)		975	0
If there is a difference, please provide an explanation below:			
\$975 is for short-term leases less than one year			

Lease Disclosure – continued

2. **Future Minimum Operating and Capital Lease payments (state agency is lessee):** For operating leases paid to external entities (not state agencies) having initial noncancelable lease terms in excess of one year, and for all capital leases, report the total future minimum lease payments as of June 30, for each of the five succeeding fiscal years and in five-year increments thereafter. **Reporting should be limited to existing leases.**

In the example below, the agency has an operating lease in a governmental fund type account that expires in 2016 and no capital leases.

Fiscal Year	Governmental and Internal Service fund type accounts		Enterprise fund type accounts	
	Operating Leases	Capital Leases	Operating Leases	Capital Leases
2015	500,000			
2016	500,000			
2017				
2018				
2019				
2020 – 2024				
2025 – 2029				
2030 – 2034				
2035 – 2039				
2040 – 2044				
Total Future Minimum Payments	1,000,000			

Less: Executory and Interest Costs	()	()
Net Present Value of Future Minimum Lease Payments	<u>\$</u>	<u>\$</u>

	Governmental and Internal Service fund type accounts	Enterprise fund type accounts
	<u>AFRS Amount</u>	<u>AFRS Amount</u>
GL Code 5172 ST Lease-Purchase Agreements Payable	\$	\$
GL Code 5272 LT Lease-Purchase Agreements Payable		
Total GL Codes 5172/5272 Amount	<u>\$</u>	<u>\$</u>
Variance between Net Present Value of Future Minimum Lease Payments for Capital Leases and AFRS GL Codes 5172/5272:	<u>\$</u>	<u>\$</u>

If there is a difference, please provide an explanation below.

3. **Capital Leases (state agency is lessee):** Report assets recorded under capital leases as of June 30 by major class of asset.

Note: Generally, the net value of assets recorded under capital leases should approximate the Net Present Value of Future Minimum Lease Payments recorded in (2) above.

	Governmental and Internal Service fund type accounts	Enterprise fund type accounts
Capital Asset	<u>Amount</u>	<u>Amount</u>
Land (non-depreciable)	\$	\$
Buildings		
Equipment		
Less: Allowance for Depreciation	()	()
Net Value of Assets	<u>\$</u>	<u>\$</u>

4. **Future Operating and Capital Lease Receipts (state agency is lessor):** Is leasing to external entities a significant part of your agency’s business activity in terms of revenues or assets? If yes, report the total future minimum lease payments that you expect to receive under existing leases as of June 30, for each of the five succeeding fiscal years and in five-year increments thereafter.

Fiscal Year	Governmental and Internal Service fund type accounts		Enterprise fund type accounts	
	Noncancelable Operating Leases	Capital Leases	Noncancelable Operating Leases	Capital Leases
2015				
2016				
2017				
2018				
2019				
2020 – 2024				
2025 – 2029				
2030 – 2034				
2035 – 2039				
2040 – 2044				
Total Future Minimum Receipts				

Liabilities by Major Class – Summary of Activity Disclosure

Agency Code: _____ Agency Title: _____

90.40.45.B Liabilities by Major Class – Summary of Activity Disclosure

Please complete the following schedule to disclose **all liability activity**, by account, for the fiscal year ended June 30.

Normally, decreases in liabilities will be debit amounts and should be entered as positive numbers.

Normally, increases in liabilities will be credit amounts and should be entered as negative numbers.

For COPs (GL Codes 5173/5273) in proprietary fund type accounts the Increases (CR) amount should equal the par amount of the new COP. Reclassifications between long-term and short-term GL Codes are to be disregarded and should not be included in the Increases (CR) or Decreases (DR) columns.

Account Code & Title	Major Class	GL Code	Beginning Balance from AFRS	DR Decreases	CR Increases	Calculated Ending Balance	Ending Balance from AFRS	Difference (Must be zero)

Reconciliation of COP (Certificate of Participation) Revenue Source Codes 0807 and 0854 to the Increases (CR) Amount Reported Above

For Account 999 (General Long-Term Obligations Subsidiary Account) only:

The credit amount in Account 999 in GL Codes 5173/5273 reported above should equal the sum of the amounts in AFRS in Revenue Source Codes 0807 and 0854 in governmental fund type operating account(s). Reclassifications between long-term and short-term GL Codes are to be disregarded and should not be included in the Increases (CR) or Decreases (DR) columns.

	Operating Account No.	AFRS Amount
Revenue Source Codes 0807 and 0854		
Account 999 CR (Increases) amount reported above		
Difference (should be zero)		
Explanation		

**Certificates of Participation (COPs) Disclosure –
Office of the State Treasurer**

Office of the State Treasurer
Agency Code: 0100 Agency Title: (Bond Retirement and Interest)

90.40.45.C Certificates of Participation Disclosure – Office of the State Treasurer

1. Please disclose the total debt service requirements to maturity for Certificates of Participation as of June 30 as follows:

Fiscal Year	Equipment Principal	Equipment Interest	Real Estate Principal	Real Estate Interest
2015				
2016				
2017				
2018				
2019				
2020 – 2024				
2025 – 2029				
2030 – 2034				
2035 – 2039				
2040 – 2044				
Totals:				

Reconciliation			
GL Code	Entered Amount	AFRS Amount	Difference (Must be zero)
5173			
5273			

2. Are the provisions of the federal arbitrage rebate requirements applicable to any of the COPs reported in this section?

No _____ Yes _____

If yes, calculate and enter the amount of estimated rebatable arbitrage profits as of fiscal year-end. \$ _____

**Certificates of Participation (COPs) Disclosure –
Office of the State Treasurer - concluded**

3. Did you do a COP refunding this fiscal year? If yes, provide the following information:

No _____ Yes _____

- a. A **general description of the transaction**, including date new COP was issued, amount of new COP issued, average interest rate of new COP issued, amount of COP refunded, and average interest rate of COP refunded.
- b. The **difference between the cash flows** required to service the old COP and the cash flows required to service the new COP and complete the refunding.
- c. Amount of the **economic gain or loss** resulting from the transaction.

4. Disclose the amount of unspent COP proceeds held in the LGIP for state agencies at June 30.

State Agency	Project	Amount
	Total	

90.40.50

June 1, 2014

Unavailable and unearned revenues disclosure

General Instructions

All agencies with unavailable/unearned balances as of fiscal year-end must complete the Unavailable and Unearned Revenues Disclosure form (90.40.50.A).

Balances in the following GL Codes are to be reported by account and type:

- 5190 and 5290 Unearned Revenues
- 5192 and 5292 Unavailable Revenues
- 5195 Deferred Expenditure Recoveries

Choose from the following list the type that is most applicable:

- Charges for services
- Child support
- Donable goods
- Grant or donation
- Loan program
- Miscellaneous/Other*
- Other taxes
- Property taxes
- Seizures
- Timber sales

* Limit your use of the Miscellaneous/Other type. If Miscellaneous/Other is used, a description is required in the Comments or Description column.

Also complete these fields on the form:

- Recognition Criteria
- Source of Funds (federal, state, private/local)

Unearned Revenues (GL Codes 5190 and 5290):

May be reported in both governmental and proprietary type accounts. Revenues that are unearned are recorded to GL Codes 5190 and 5290. Unearned means that the earnings process is not yet complete.

Examples of revenues not yet earned include:

- Federal loan program advances,
- Insurance premiums received in advance,
- Prepaid tolls,
- Prepaid tuition and fees (summer school), and
- Prepayments made pursuant to agreements.

Unavailable Revenues (GL Codes 5192 and 5292):

May be reported only in governmental fund type accounts. Revenues that are unavailable are recorded to GL Codes 5192 and 5292. Unavailable means that the revenues will not be collected either within the current period or soon enough after the end of the period to pay current year liabilities.

Examples of revenues that are considered not available include:

- Revenues associated with receivables that will not be collected within the next 12 months, and
- Contracts for the harvest of timber that extend beyond 12 months.

Refer also to Subsections 85.70.40 and 85.70.45.

Deferred Expenditure Recoveries (GL Code 5195):

May be reported only in governmental fund type accounts. Deferred recoveries that meet the asset recognition criteria but for which the related expenditure recovery has not been met are recorded to GL Code 5195.

Examples of expenditure recoveries that are considered deferred include:

- Expenditure recoveries associated with receivables that will not be collected within the next 12 months, and
- Prepayments of amounts that will be recorded as expenditure recoveries in future periods.

Unavailable and Unearned Revenues Disclosure

Agency Code: _____ Agency Title: _____

90.40.50.A Unavailable and Unearned Revenues Disclosure

Choose the appropriate Type of Unavailable/Unearned Revenue that best applies. Limit use of the Miscellaneous/Other type. Credits should be entered as positive amounts.

Account Code & Title	GL Code & Title	Type of Unavailable/Unearned Revenue	Comments or Description of Miscellaneous/Other (required)	Amount	Recognition Criteria	Source of Funds

Reconciliation

Account & GL Code	Entered Amount	AFRS Amount	Difference (Must be zero)

90.40.55

June 1, 2014

Bond debt disclosure**General Instructions**

The state is required to disclose certain information about bond debt activity, debt service requirements, and refunding activity. Agencies that issue bonds and/or pay bond debt service are required to complete these disclosure forms.

The state issues four types of bonds: General Obligation Bonds, Revenue Bonds, Zero Coupon General Obligation Bonds, and Refunding Bonds. Refer to Subsection 85.72.20.

90.40.55.a

Bonds Payable General Disclosure

This form contains **general questions** concerning arbitrage rebate requirements, IRS communications, variable interest rate debt, debt issued subsequent to June 30, and capitalized interest.

90.40.55.b

Bond Debt by Major Class – Summary of Activity Disclosure

This form summarizes the **current year activity of bond debt** by debt class.

OST will summarize and report their bond activity that is recorded in the General Long-Term Obligations Subsidiary Account (Account 999), as well as for other agencies where OST pays the actual debt service (currently L&I).

All other agencies are required to complete this disclosure form for bond debt activity where the debt service is paid by their agency, **not** by OST.

Table 1 - Bond Debt GL Codes Reconciliation to AFRS

For purposes of this disclosure form, debt class is defined as follows:

Debt Class	GL Codes
General obligation bonds	5161, 5261
GO zero coupon bonds-principal	5164, 5264
Revenue bonds	5162, 5262, 5167, 5267, 1667
Other bonds payable	5169, 5269

- Beginning and ending balance columns are automatically filled with data from AFRS. The ending balance will agree with the total column on a Trial Balance report.

- Normally, bond debt liabilities will have **credit** balances.
- Normally, **retirements** are payments of bond debt principal and will be **debit** amounts and should be entered as positive numbers.
- Normally, **new issues** in bond debt liabilities will be **credit** amounts and should be entered as negative numbers.
- For this form, **reclassifications between long-term and short-term GL codes are to be disregarded**, and should not be included in the “New Issues” (increases in bond debt liability) or “Retirements” (decreases of bond debt liability) columns.
- For bonds recorded in the General Long-Term Obligations Subsidiary Account (Account 999): **new issues** (increases in bond debt) are to equal amounts reported in governmental fund type accounts in Revenue Source Codes 0860 “Bonds Issued,” 0864 “Taxable Bonds Issued,” 0865 “Note Proceeds” and 0859 “Proceeds of Refunding Bonds,” and **retirements** (decreases in bond debt) are to equal amounts reported in governmental fund type accounts in Subobject PA “Principal.”

Table 2 - Debt Service Requirements

Agencies should disclose their upcoming debt service by fiscal year based on the information in their bond amortization schedules. The amount reported as principal in Fiscal Year 2015 should agree to the amount in the short term GL Codes 5161, 5162, 5163, 5164, 5167, or 5169.

Table 3 – Reconciliations

These reconciliations identify potential discrepancies between Tables 1 and 2, and the bond debt GL codes in AFRS.

1. Compares the total ending principal in Table 1 to the principal total in Table 2.
2. Compares the short term GL codes to the Fiscal Year 2015 principal reported in Table 2.

Table 4 - Bonds Outstanding – Type and Interest Rate

For bonds outstanding at June 30, disclose the **types** of bonds and the **range of bond interest rates** for the bond issues.

Table 5 - Bonds Authorized but Unissued

For bonds authorized but unissued at June 30, please disclose the **purpose** of the bond issues, the **types** of bonds, and the **total amount of bonds authorized but unissued at June 30.**

Table 6 - Other Bond Related GL Codes Reconciliation to AFRS

GL Title	GL Codes
Zero coupon bonds – Accreted Interest Payable	5212
Unamortized discounts on bonds sold	1910
Unamortized premiums on bonds sold	5910

Complete the table to disclose activity related to unamortized bond premiums and discounts, and accreted interest payable (GL Codes 1910, 5212 and 5910) as of June 30. Current year amortization activity should be recorded in GL Codes 6512 or 6593 “Amortization Expense” Subobject WB “Amortization.”

Table 7 – Pledged Revenue for Revenue Bonds

For revenue bonds outstanding at year end for which specific revenues have been pledged, disclose information about the pledged revenues including: account, source of revenue pledged, current year revenues pledged, current year debt service, future revenues pledged, a description of the debt, the purpose of the debt, and the ending year of the commitment. List the year(s) the bond(s) were issued in the “Purpose of the Debt” column.

Table 8 – Reconciliation of Future Revenue Pledged

Reconcile the revenue pledged amounts reported in Table 7 to the revenue bond principal and interest amount totals in Table 2.

90.40.55.c

Bond Debt Refunding Activity Disclosure

This form collects required disclosure information on **bond debt refunding** activities.

The state is required to disclose bond debt refunding activity for bond debt refunded in the current year and for bond debt refunded in prior years that remains outstanding.

- **For all agencies other than OST**, this disclosure form is required to be completed **only** if your agency had a bond debt refunding that was **not** part of a refunding done by OST, **or** if your agency had bond debt refunded in prior years that remains outstanding and that was **not** part of a refunding done by the OST.
- **OST Bond Retirement and Interest Agency (Agency 0100)** is required to complete this disclosure form for General Obligation Bond debt refundings.

In addition to a **general description of the bond refunding**, two additional items are required to be disclosed:

- **The difference between the cash flows required to service the old bond debt and the cash flows required to service the new bond debt and complete the refunding.** When measuring the difference between the two cash flows, additional cash used to complete the refunding paid from resources other than proceeds of the new bond debt (for example, for issuance costs or payments to the escrow agent) should be added to the new bond debt cash flows. Accrued interest received at the bond issuance date should be excluded from the new bond debt cash flows. If the new bond debt is issued in an amount greater than that required for the refunding, only that portion of bond debt service applicable to the refunding should be considered.
- **The economic gain or loss resulting from the transaction.** Economic gain or loss is the difference between the present value of the old bond debt service requirements and the present value of the new bond debt service requirements, discounted at the effective interest rate and adjusted for additional cash paid, as noted above.

The **effective interest rate** is the rate that, when used to discount the debt service requirements on the new debt, produces a present value equal to the proceeds of the debt (including accrued interest) net of any premiums or discounts and any underwriting spread and issuance costs that are not recoverable through escrow account earnings. Issuance costs include all costs incurred to issue the bonds, including but not limited to insurance costs (net of rebates from the old debt, if any), financing costs (such as rating agency fees), and other related costs (such as printing, legal, administrative, and trustee expenses).

Bonds Payable General Disclosure

Agency Code: _____ Agency Title: _____

90.40.55.A Bonds Payable General Disclosure

- 1. a. Are the provisions of federal arbitrage rebate requirements applicable to the bonds your agency reported in this section?

No _____ Yes _____

If yes, please provide the following information:

Calculate and enter the amount of estimated rebatable arbitrage profits as of fiscal year-end.
\$ _____

- b. Did your agency receive communication from the IRS during the fiscal year that adversely affects the tax exempt status of your outstanding debt or asserts noncompliance with arbitrage rules?

No _____ Yes _____

If yes, please provide details.

- 2. Does your agency have any variable interest rate debt outstanding as of fiscal year-end?

No _____ Yes _____

If yes, provide the following information:

- a. Disclose the terms by which interest rates change for variable-rate debt.

- b. Disclose the amounts outstanding as of fiscal year-end.

\$ _____

Bonds Payable General Disclosure - concluded

3. Did your agency issue bonds or do you anticipate issuing bonds in the period between July 1 and December 31 of the current fiscal year?

No _____ Yes _____

If yes, provide the following information:

A general description of the transaction, including date issued, amount of bonds issued, type of bonds issued, and purpose.

For example: In August 20XX, the University of X issued \$138.4 million in revenue bonds to fund a recreation center.

4. Did your agency capitalize bond interest expense in an enterprise fund type account this fiscal year? Interest incurred during the construction phase of a capital asset project (accounted for in an enterprise fund type account) is included as part of the capitalized value of the asset constructed.

No _____ Yes _____

If yes, provide the following information:

Account No.	Bond interest expense incurred	Investment earnings received on unspent bond proceeds	Net interest expense capitalized as part of a capital asset	Comments
<i>Example XXX</i>	<i>30,000</i>	<i>(2,119)</i>	<i>27,881</i>	

Bond Debt by Major Class – Summary of Activity Disclosure

Agency Code: _____ Agency Title: _____

90.40.55.B Bond Debt by Major Class – Summary of Activity Disclosure

Table 1 - Bond Debt GL's Reconciliation to AFRS

Account	Debt Class / GL Code	Beginning Balance from AFRS	DR Retirements	CR New Issues	Calculated Ending Balance	Ending Balance from AFRS	Difference (Must be zero)

Table 2 - Bond Debt Service Schedule

Fiscal Year	General Obligation and Other Bonds Payable Principal	General Obligation and Other Bonds Payable Interest	Revenue Bonds Principal	Revenue Bonds Interest
2015				
2016				
2017				
2018				
2019				
2020 – 2024				
2025 - 2029				
2030 - 2034				
2035 - 2039				
2040 - 2044				
2045 - 2049				
Total				

Bond Debt by Major Class – Summary of Activity Disclosure - continued

Table 3 - Reconciliations

A. The total ending balance in Table 1 must agree to the total principal amount reported in Table 2.	
	Amounts
Subtotal of ending balances of applicable GL Codes in Table 1: GL's 5161/5261 + 5162/5262/5167/5267/1667+ 5163/5263 + 5164/5264 +5169/5269	\$ _____
Principal amount totals reported in Table 2 Debt Service Schedule	_____
Difference (Must be zero)	\$ _____
If there is a difference, provide an explanation.	

B. The short-term GL Code amounts in AFRS must agree to the principal amount reported in Table 2.	
	Amounts
GL's 5161 + 5162 + 5163 + 5164 + 5167 + 5169 (from AFRS)	\$ _____
Principal amount for the next fiscal year reported in Table 2 Debt Service Schedule	_____
Difference (Must be zero)	\$ _____
If there is a difference, provide an explanation.	

Bond Debt by Major Class – Summary of Activity Disclosure - continued

Table 4 – Bonds Outstanding – Type and Interest Rate

Account	Type of Bond	Low Interest Rate	High Interest Rate

Table 5 – Bonds Authorized but Unissued

Account	Purpose	Type of Bond	Authorized but Unissued at June 30

Table 6 – Reconciliation of Other Bond Related GL Codes to AFRS

Current year amortization activity should be recorded in GL Codes 6512 or 6593 “Amortization Expense” Subobject WB “Amortization.”

Account	Debt Class/GL Code	Beginning Balance from AFRS	DR	CR	Calculated Ending Balance	Ending Balance from AFRS	Difference (Must be zero)

Bond Debt by Major Class – Summary of Activity Disclosure - concluded

Table 7 – Pledged Revenue for Revenue Bonds

Account	Source of Revenue Pledged	Current Year Revenues Pledged (net)	Current Year Debt Service (prin + int)	Future Revenues Pledged (prin + int)	Description of Debt (include year(s) issued)	Purpose of Debt	Ending Year of Commitment
<u>Comments or Notes (including description of “Other”):</u> 							

Table 8 – Reconciliation of Future Revenue Pledged to Table 2 Bond Debt Service schedule

Revenue bond principal and interest amount totals reported in Table 2	\$ _____
Future revenue pledged amount from above	_____
Difference (should be zero)	_____
<u>If there is a difference, provide an explanation below:</u>	

Bond Debt Refunding Activity Disclosure

Agency Code: _____ Agency Title: _____

90.40.55.C Bond Debt Refunding Activity Disclosure

This disclosure form is required to be completed by OST and agencies other than OST that perform their own debt refundings as follows:

A. Agencies other than OST:

1. The state is required to disclose bond debt refunding activities in the CAFR. OST will provide information on all bond debt refundings that they initiate.

Did your agency refund outstanding bonds during this fiscal year?

No _____ Yes _____

If yes, please disclose the following information for each refunding:

- a. A **general description of the transaction**, including date new debt was issued, amount of new debt issued, type of bonds issued, average interest rate of new debt issued, amount of debt refunded, type of debt refunded, and average interest rate of debt refunded.
- b. The **difference between the cash flows** required to service the old debt and the cash flows required to service the new debt and complete the refunding.
- c. Amount of the **economic gain or loss** resulting from the transaction.

For example:

On x date, the University of xx issued \$x in Housing & Dining Refunding bonds (series 20xx) with an average interest rate of x%, to refund \$x of Housing and Dining Revenue Bonds with an average interest rate of x%. The refunding resulted in \$x gross debt service savings over the next x years, and an economic gain of \$x.

2. In all periods following an advance refunding for which debt defeased in substance remains outstanding, the amount of that debt outstanding at June 30 should be disclosed. If your agency has performed your own bond debt refundings (not through OST), disclose this amount at June 30.
\$ _____

Bond Debt Refunding Activity Disclosure - concluded

B. OST (Bond Retirement and Interest Agency, Agency 0100):

1. The state is required to disclose bond debt refunding activities in the CAFR. For OST General Obligation Bond Debt Refundings provide the following information:

Did your agency refund outstanding bonds during this fiscal year?

No _____ Yes _____

If yes, please disclose the following information for each refunding:

- a. A **general description of the transaction**, including date new debt was issued, amount of new debt issued, type of bonds issued, average interest rate of new debt issued, amount of debt refunded, type of debt refunded, and average interest rate of debt refunded.
 - b. The **difference between the cash flows** required to service the old debt and the cash flows required to service the new debt and complete the refunding.
 - c. Amount of the **economic gain or loss** resulting from the transaction.
2. In all periods following an advance refunding for which debt defeased in substance remains outstanding, the amount of that debt outstanding at June 30 should be disclosed. For general obligation bond debt refundings performed by OST, disclose this amount at June 30.
\$ _____

90.40.60

June 1, 2013

Transfer disclosure**General Instructions**

GAAP requires the state to disclose in the notes to the financial statements certain details about transfers including:

- Amounts transferred between accounts, and
- A general description of the principal purposes of the transfers.

Transfers to be reported on the disclosure form:

- Revenue Source Codes 0613 – 0699 and 0484 (excluding 0623, 0649, 0677, 0683, and 0690)
- GL Code 65XX Object M

The majority of the transfers reported by an agency on this form will be intra-agency transfers (transfers between accounts within the same agency).

If applicable, an agency may also need to report an inter-agency transfer in (a transfer received from another agency). The agency making the inter-agency transfer out should not report the transaction on this form.

For inter-agency transfers in only, choose the agency number of the paying agency from the “Inter-agency Transfer In” column drop down box on the form. In the comment box indicate the reason for the inter-agency transfer in. No entry is allowed in the “Paying Account” column. Refer to the example on the next page.

For transfers over \$20 million, please provide a general description of the purpose of the transfer.

Following is an example of a completed Transfer Disclosure form (90.40.60.A).

90
State Reporting

90.40.60

Example:

Agency Code: 0123 Agency Title: Any Agency

90.40.60.A Transfer Disclosure

Paying Account Code & Title	Receiving Account Code & Title	Amount	Description of Transfer (for amounts over \$20 million)	Comments	Inter-agency Transfer In
001 General Fund	14B Budget Stabilization Account	\$150,000,000	RCW 43.79.490		
001 General Fund	03B Asbestos Account	6,000,000			
Blank	08G Flexible Spending Admin. Account	28,000		Equity transfer, closure of Account 03T	1240
	Total:	\$156,028,000			

Transfers Disclosure

Agency Code: _____ Agency Title: _____

90.40.60.A Transfer Disclosure

Paying Account Code & Title	Receiving Account Code & Title	Amount	Description of Transfer (for amounts over \$20 million)	Comments	Inter-agency Transfer In
	Total:				

Reconciliation:

Receiving Account Code	Entered Amount	AFRS Amount	Difference (Must be zero)
	Total:		

Note: The AFRS amount is the Receiving Account credit total on the ER Transfer Report, including Revenue Source Codes 0613-0699 and 0484, and excluding Revenue Source Codes 0623, 0649, 0677, 0683, and 0690.

90.40.70
June 1, 2013

Pension and OPEB disclosure

General Instructions

All agencies with pension administration responsibilities as listed below are required to complete the pension disclosure form. Additionally, four-year higher education institutions are required to complete the Other Postemployment Benefits (OPEB) portion of the disclosure form.

The pension and OPEB disclosure forms are used to accumulate the information required to prepare note disclosures and required supplementary information for the state's CAFR. The information provided in the CAFR is intended to aid the reader of the financial statements in assessing:

- The stewardship of pension plan resources and the ongoing ability of the plan to pay pension benefits when due,
- The effect of pension plan operations and benefit commitments on the need for contributions by plan members, employers and other contributors,
- The impact on the state's financial statement of the state's participation in the Public Employees' Benefit Board's (PEBB) other post-employment benefits plan measured in accordance with generally accepted accounting principles (GAAP). While the state's participation in the PEBB plan is not formalized in a contract or plan document, the state is required to make certain disclosures based on the current understanding of plan terms by the state and its employees and retirees. By reporting the state's OPEB plan in accordance with GAAP, the state's financial statements are presented consistently with other governments offering their employees other post-employment benefits, and
- Compliance with finance-related statutory, regulatory and contractual requirements.

Pension disclosure information is required from the following agencies:

- Department of Retirement Systems
- Administrative Office of the Courts
- All four-year higher education institutions, State Board for Community and Technical Colleges (SBCTC), and Student Achievement Council (SAC)

Additionally, certain OPEB information is required from all four-year higher education institutions.

90.40.70.a

Pension Disclosure – Department of Retirement Systems

This form is to be submitted by the Department of Retirement Systems (Agency 124) and is to include information pertaining to:

- Public Employees' Retirement System (PERS) Plans 1 Defined Benefit (DB), 2/3 (DB), and 3 Defined Contribution (DC);
- Teachers' Retirement System (TRS) Plans 1 (DB), 2/3 (DB), and 3 (DC);
- School Employees Retirement System (SERS) Plans 2/3 (DB), and 3 (DC);
- Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) Plans 1 and 2 (DB);
- Washington State Patrol Retirement System (WSP) Plans 1 and 2 (DB);
- Judicial Retirement System (JRS) (DB);
- Judges' Retirement Fund (Judges) (DB);
- Public Safety Employees' Retirement Account (PSERS) Plan 2 (DB); and
- Judicial Retirement Account (JRA) (DC).

The total covered payroll, employer contributions, member contributions, and Washington State contributions are required to be presented by employer type for each retirement plan. The payroll and contribution amounts should be reported by Washington State employers and all other employers.

- Total employer contributions should agree to the amounts reported in AFRS Revenue Source Code 0802 for each retirement plan and/or system.
- Total member contributions should agree to the amounts reported in AFRS Revenue Source Code 0803 for each retirement plan and/or system.
- Total State contributions should agree to the amounts reported in AFRS Revenue Source Code 0804 for each retirement plan and/or system.

90.40.70.b

Pension Disclosure – Administrative Office of the Courts

Covered payroll is required to be completed by the Administrative Office of the Courts (Agency 055) and is to include information pertaining to:

- Judicial Retirement Account (JRA) (DC)

The total covered payroll is required to be presented by employer type. The payroll should be reported by Washington State employers and all other employers.

90.40.70.c

Pension and OPEB Disclosure – Higher Education Institutions, SBCTC, and SAC

This form is required to be completed by all four-year higher education institutions, SBCTC, and SAC. The information required pertains to Higher Education Retirement Plan participants and the Higher Education Supplemental Plan.

1. **Higher Education Retirement Plan:** The total covered payroll is to reflect amounts for Higher Education Retirement Plan participants only. This amount should not include those on “waiting” status. “Waiting” status employees are those who are eligible, but have not yet elected to join the Higher Education Retirement Plan. The member and employer contributions are to reflect amounts contributed by each into the Higher Education Retirement Plan.

2. **Higher Education Supplemental Retirement Plan:** Information for the Higher Education Supplemental Retirement Plan should be obtained from your actuarial valuations and payroll records. The Net Pension Obligation (NPO) is recorded in AFRS in Account 999 “General Long-Term Obligations Subsidiary Account” GL Code 5281 “Unfunded Pension Obligations.” Refer to the example provided of a completed form.
3. **OPEB Liability:** Four-year higher education institutions are to provide the following GASB Statement 45 OPEB data:
 - Actuarial Accrued Liability (AAL)
 - Annual Required Contribution (ARC)
 - Annual OPEB Cost
 - Net OPEB Obligation (NOO)

**Pension Disclosure –
Department of Retirement Systems**

Agency Code: 124 Agency Title: Department of Retirement Systems

90.40.70.A Pension Disclosure – Department of Retirement Systems

Retirement Plan by Employer Type	Covered Payroll	Employer Contributions	Member Contributions	State Contributions
PERS 1 (DB) – WA State				
PERS 1 (DB) – Other Employers				
PERS 2/3 (DB) – WA State				
PERS 2/3 (DB) – Other Employers				
PERS 3 (DC) – WA State				
PERS 3 (DC) – Other Employers				
TRS 1 (DB) – WA State				
TRS 1 (DB) – Other Employers				
TRS 2/3 (DB) – WA State				
TRS 2/3 (DB) – Other Employers				
TRS 3 (DC) – WA State				
TRS 3 (DC) – Other Employers				
SERS 2/3 (DB) – WA State				
SERS 2/3 (DC) – Other Employers				
SERS 3 (DC) – WA State				
SERS 3 (DC) – Other Employers				
LEOFF 1 (DB) – WA State				
LEOFF 1 (DB) – Other Employers				
LEOFF 2 (DB) – WA State				
LEOFF 2 (DB) – Other Employers				
WSP 1 (DB) – WA State				
WSP 2 (DB) – WA State				
JRS (DB) – WA State				
Judges (DB) – WA State				
PSERS 2 (DB) – WA State				
PSERS 2 (DB) – Other Employers				
JRA (DC) – WA State				
JRA (DC) – Other Employers				
Totals:				

**Pension Disclosure –
Department of Retirement Systems - concluded**

Reconciliation of Contributions to AFRS Data:

Retirement Plan	Total Contributions	AFRS Total Contributions	Difference (Must be zero)
Totals:			

**Pension Disclosure –
Administrative Office of the Courts**

Agency Code: 055 Agency Title: Administrative Office of the Courts

90.40.70.B Pension Disclosure – Administrative Office of the Courts

Agency Code	Retirement Plan – by Employer Type	Covered Payroll
055-AOC	JRA (DC) – WA State	
055-AOC	JRA (DC) – Other Employers	
048-COA	JRA (DC) – WA State	
045-SUP	JRA (DC) – WA State	
	Total:	

**Pension and OPEB Disclosure –
Higher Education Institutions**

Example:

Agency Code: 123 Agency Title: Any Higher Education Institution

90.40.70.C Pension and OPEB Disclosure – Higher Education Institutions

This section is to be completed by all 4-year higher education institutions, the State Board for Community and Technical Colleges, and the Student Achievement Council:

Higher Education Retirement Plan	
Covered Payroll	\$173,858,328
Employer Contributions	\$14,435,716
Member Contributions	\$14,315,716
Higher Education Supplemental Retirement Plan	
Most current valuation date (mm/dd/yyyy)	6/30/2013
Prior valuation date (mm/dd/yyyy)	6/30/2011
Input the following information from your most current actuarial valuation:	
UAL (Unfunded Actuarial Accrued Liability)	
Amount from current valuation`	\$9,647,000
Amount from prior valuation	\$801,000
Amortization period (in years)	19.5
ARC (Annual Required Contribution)	\$1,126,000
Amortization of the UAL	\$568,000
Normal cost	\$531,000
Valuation method	Entry Age Normal cost cost method
Actuarial Assumptions	
Investment rate of return - % (for example 5-6)	6-8%
Projected salary increases - % (for example 2-3)	2-4%
Input the following information from your records:	
Payroll covered under this plan for the:	
Fiscal year of the most current valuation 6/30/2013	\$271,907,000
Fiscal year of the prior valuation 6/30/2011	\$206,447,000
Payments to Beneficiaries (last three fiscal years):	
2014	\$742,251
2013	\$774,124
2012	\$819,598
NPO (Net Pension Obligation) Calculation & Comparison to AFRS:	
AFRS Balance in Account 999, GL 5281, June 30 prior year	(\$735,625)
Annual Required Contribution (from above)	(\$1,126,000)
Payments to Beneficiaries – current fiscal year (from above)	\$742,251
Balance as of June 30 (calculated)	(1,119,374)
AFRS Balance in Account 999, GL 5281, June 30 current year	(1,119,374)
Difference (Must be zero)	\$ 0
Description of the supplemental plan: The Plan has a supplemental payment component which guarantees a minimum retirement benefit goal based upon a one-time calculation at each employee’s retirement date.	
Notes/Comments:	

**Pension and OPEB Disclosure –
Higher Education Institutions – concluded**

Example:

<u>OPEB Liability (4 year Higher Education Institutions only)</u>	
List the following GASB 45 OPEB data for your agency:	
Actuarial Accrued Liability (AAL)	\$609,200
Annual Required Contribution (ARC)	\$62,000
Annual OPEB Cost	\$62,000
Net OPEB Obligation (NOO) at June 30	\$55,000
If these amounts don't agree with the most recent OSA actuarial valuation report explain why.	

**Pension and OPEB Disclosure –
Higher Education Institutions – concluded**

<u>OPEB Liability (4 year Higher Education Institutions only)</u>	
List the following GASB 45 OPEB data for your agency:	
Actuarial Accrued Liability (AAL)	\$
Annual Required Contribution (ARC)	\$
Annual OPEB Cost	\$
Net OPEB Obligation (NOO) at June 30	\$
If these amounts don't agree with the most recent OSA actuarial valuation report explain why.	

90.40.75

June 1, 2013

Miscellaneous disclosure**General Instructions**

All agencies are required to complete the Miscellaneous Disclosure form (90.40.75.A).

Information is required related to:

1. Grants and contributions restricted for capital purposes,
2. Art collections, library reserve collections and/or museum or historical collections that are not capitalized,
3. Donor restricted endowments,
4. Component units, joint ventures, segments, or related organizations,
5. Capital assets that are permanently impaired and idle, and
6. Pollution remediation.

Miscellaneous Disclosure

Agency Code: _____ Agency Title: _____

90.40.75.A Miscellaneous Disclosure

1. Did your agency report any revenue from grants or contributions that were **restricted for capital purposes** (to purchase, construct, or renovate capital assets associated with a specific program)?

No _____ Yes _____ If yes, provide the following information

Account	Name of Grant/Contribution	Revenue Source Code	Amount
		Total	\$

2. Does your agency have any **Art Collections, Library Reserve Collections, and/or Museum or Historical Collections** that are not capitalized?

No _____ Yes _____

If yes, refer to SAAM Subsection 30.20.22.a, which lists 3 conditions that must all be met in order for these assets not to be capitalized. Provide a description of your collection and explain how you meet all 3 of the conditions.

3. Does your agency have any **donor-restricted endowments**? (Note: Donor restricted endowments are recorded in General Ledger Codes 9110 "Nonspendable Permanent Fund Principal," 9230 "Restricted for Higher Education," 9240 "Restricted for Human Services," or other restricted fund balance GL code as appropriate.)

No _____ Yes _____ If yes, provide the following information

- a. The amount of net appreciation on investments of donor-restricted endowments that are available for authorization for expenditure, and how those amounts are reported in fund balance,
 - b. The policy for authorizing and spending investment income, such as a spending-rate or total-return rate, and
 - c. The account(s) the endowments are reported in.
-

Miscellaneous Disclosure - continued

4. a. Does your agency have any **discretely reported component units** or other **related organizations**? Note: blended component units are reported in (c) below.

No _____ Yes _____

- b. If yes, for the most recent year available, are expenditures greater than \$15 million?

No _____ Yes _____

If yes, include the most recent financial information available in the table below.

Name of Entity	Type of Entity	Total revenue of the entity	Total expenditures of the entity	Total assets of the entity

- c. Does your agency have any **blended component units**?

No _____ Yes _____ If yes, list them in the table below.

Name of Entity

- d. Does your agency participate in any **joint ventures**?

No _____ Yes _____

If yes, include the most recent financial information available in the table below.

Name of Entity	Your share of the joint venture's net equity (should agree to the balance in GL Code 1950)	Your share of the joint venture's net income or loss

Miscellaneous Disclosure - continued

e. Does your agency have any **segments**?

No _____ Yes _____

If yes, provide the following information.

Segment Information:

Number of Segments	
Total Assets	
Total Revenue	
Agency Contact Information:	
First Name	
Last Name	
Address	
City	
State	WA
Zip	

f. Are the above **segments** audited separately?

No _____ Yes _____

5. Does your agency have any **capital assets that are permanently impaired and idle** at fiscal year-end? A capital asset is considered to be impaired if the asset experiences a significant and unexpected decline in its service utility. An impaired capital asset is to be revalued to reflect its decline in service utility.

No _____ Yes _____

If yes, refer to Subsections 30.20.90 and 85.60.45 for further discussion and provide a description and the carrying amount of each impaired and idle capital asset.

Miscellaneous Disclosure - concluded

6. **Pollution Remediation.** The Governmental Accounting Standards Board (GASB) issued Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*. Refer to SAAM 85.74.50 for information about obligating events, benchmarks and liability measurement related to existing and potential pollution remediation obligations for which the state is responsible.

Has your agency been assigned responsibility or is your agency potentially responsible for addressing current or potential detrimental effects of existing pollution through activities such as assessments or cleanups?

No _____ Yes _____

If yes, please provide agency contact information (name, phone number, and email address) in the box below AND contact your agency's assigned OFM accounting consultant for a copy of a Site Status Report to be used to report the following information for each site:

- a. Site identification, including site ID number, release number (if applicable), site name and type.
- b. Status of remedial action as of June 30th and current action plan, including estimated timeframe for cash outflow.
- c. Amount of estimated liability, including:
 - Breakdown between short-term (due within 12 months) and long-term.
 - Estimated recoveries
 - Indication of whether or not each site is reportable.

The Site Status Report must be filed with the Financial Disclosure Certification form.

Agency contact information: name, phone number, and email address.

90.40.95

June 1, 2013

Financial disclosure certification

General Instructions

All agencies are required to complete the Financial Disclosure Certification (90.40.95.A).

As required by audit standards, OFM provides, on behalf of the state, a letter of representation to the State Auditor's Office certifying certain financial, compliance, and internal control information. To enable OFM to make the representations required in that letter, each Agency Head and Chief Financial Officer must certify, to the best of their knowledge, that the statements listed in the Financial Disclosure Certification form are true for their agency.

Any exceptions to the certifications are to be **attached** with a narrative detailing the variance(s) and any proposed or completed corrective actions.

Attachments may include:

- Disclosure of outstanding litigation such as a letter from the Attorney General's Office
- Narrative disclosing deficiencies in internal control
- Pollution remediation site status report
- Narrative related to a Service Organization Control (SOC) report
- Certification related to the use of a specialist
- Narrative disclosing changes to methods of measurement, assumptions, or interpretations related to federal expenditures
- Narrative related to certification exceptions detailing variances and proposed or completed corrective action

The signed Financial Disclosure Certification form including attachments, as necessary, is to be emailed to OFMAccounting@ofm.wa.gov by **September 17, 2014**.

Financial Disclosure Certification

Agency Code: _____ Agency Title: _____

90.40.95 Financial Disclosure Certification

I certify, that to the best of my knowledge, the following statements are true:

- (1) The transactions and adjustments recorded in the Agency Financial Reporting System (AFRS) for Fiscal Year 2014 accurately and completely reflect our agency's activity and ending account balances for each of the accounts listed below, in conformity with Generally Accepted Accounting Principles (GAAP) as outlined in the *State Administrative and Accounting Manual* (SAAM) and demonstrate legal compliance, where applicable. Balances reflected in each of the accounts listed below have been reconciled including, where applicable, to subsidiary records.
- (2) The effects of outstanding litigations, contingencies, or unasserted claims in our agency that would either be disclosable or could materially affect balances have been accurately disclosed and accounted for. If such conditions exist, their disclosure is **attached** to this certification, such as a letter from the Attorney General's Office.
- (3) We are responsible for and have complied with laws, regulations, and provisions of contracts and grant agreements applicable to this agency by establishing adequate procedures and controls.
- (4) We have received no communication from the Internal Revenue Service (IRS) adversely affecting the tax exempt status of our outstanding debt or noncompliance with arbitrage rules.
- (5) We have identified and disclosed to the auditor violations and possible violations of laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate accounts.
- (6) We have disclosed to the auditor all communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- (7) We are responsible for and have established and maintained an effective system of internal controls as prescribed by SAAM Chapter 20. Our agency's system of internal controls incorporates adequate procedures and controls to safeguard our assets, check the accuracy and reliability of our accounting data, promote operational efficiency, and encourage adherence to policies for accounting and financial controls. If there are significant deficiencies in internal control, a summary of the deficiencies and corrective action is **attached** to this certification.
- (8) We are responsible for designing and implementing programs and controls to prevent and detect fraud. We have disclosed to the auditors all known instances and allegations of fraud or suspected fraud involving management and employees who have significant roles in internal control. We have also disclosed known instances and allegations of fraud or suspected fraud involving others where the fraud could have a material effect on the financial statements.
- (9) Components of net position (net investment in capital assets; restricted; and unrestricted) and fund balance categories (nonspendable, restricted, committed, assigned and unassigned) are appropriately classified, and, if applicable, approved.

Financial Disclosure Certification - continued

- (10) Provisions for uncollectible receivables have been properly identified and recorded.
- (11) Interfund and interagency activity and balances have been appropriately classified and reported.
- (12) Investments, derivative transactions, and land and other real estate held by endowments are properly valued. Risk disclosures associated with deposit and investment securities and derivative transactions are presented in accordance with Governmental Accounting Standards Board (GASB) standards.
- (13) Inventories have been properly identified and recorded. Provisions have been made to reduce excess or obsolete inventory, when material, to estimated net realizable value.
- (14) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated. The state has satisfactory title to all owned assets and there are no liens or encumbrances on such assets nor has any asset been pledged.
- (15) If the modified approach is used to account for eligible infrastructure assets, our agency meets the GASB-established standards as outlined in SAAM Subsection 30.20.80.
- (16) If applicable, pollution remediation obligations have been properly identified, measured at current value using the expected cash flow technique, and reported. The Site Status Report is **attached** to this certification.
- (17) If a service providing organization is utilized, our agency has obtained a Service Organization Control (SOC) report(s) from such organization and **attached** a narrative detailing the nature of the service provided and a summary of the report(s) obtained. If a service providing organization is utilized and our agency has not obtained a SOC report(s) or the report(s) for the current period is not available, a narrative is **attached** to this certification providing the information as to the service provided and the reason a SOC report(s) has not been obtained or is not available.
- (18) If our agency utilizes the services of a specialist, such as an actuary, to determine amounts which are recorded in AFRS or reported through the disclosure form application, we have **attached** to this certification the following representation:

We agree with the findings of [name of specialist] in evaluating the [describe financial statement element or disclosure information] and have adequately considered the qualifications of the specialist in determining the amounts recorded in AFRS or reported through this disclosure form application. We provided the specialist with accurate and complete information in response to requests and did not give or cause any instructions to be given to the specialist with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialist.
- (19) If applicable, we have reviewed long-lived assets and certain identifiable intangibles to be held and used for impairment whenever events or changes in circumstances have indicated that the carrying amount of the assets might not be recoverable and have appropriately recorded the adjustment.

Financial Disclosure Certification - concluded

- (20) We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities, or plans have been disclosed.
- (21) If applicable, we have identified and reported in the federal year-end disclosure process all expenditures, direct or indirect, financial or nonfinancial, made during the report period for all awards provided by federal agencies either directly or indirectly. This expenditure information includes awards in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance.
- (22) If applicable, the methods of measurement of federal expenditures are consistent with the prior period, or if such changes exist, their disclosure is **attached** to this certification. There are no significant assumptions or interpretations underlying the measurement of federal expenditures, or if such assumptions or interpretations exist, their disclosure is **attached** to this certification.
- (23) We have completed all disclosure forms applicable to our agency’s accounts and activities.
- (24) No exceptions to the above certifications have occurred subsequent to June 30, 2014, and through the date of this certification, or if such conditions exist, their disclosure is **attached** to this certification.
- (25) This Financial Disclosure Certification applies to all information provided to OFM by our agency during the fiscal year end closing process including e-mails, spreadsheets, etc.

Note: Any exceptions to the above certifications are **attached** with a narrative detailing the variance(s) and our proposed or completed corrective actions.

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Printed Name and Title of Agency Head	Signature	Date
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Printed Name and Title of Chief Financial Officer	Signature	Date
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