



## Chapter 75 - Uniform Chart of Accounts

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## 75.10 Coding Structures

### 75.10.10

July 1, 2010

### About the uniform chart of accounts

	<b>Mandatory Codes</b>	<b>Agency Designated Codes</b>
<b>Types</b>	<ul style="list-style-type: none"> <li>• Agency</li> <li>• General Ledger</li> <li>• Account</li> <li>• Expenditure Authority</li> <li>• Object</li> <li>• Subobject</li> <li>• Sub-subobject – statewide (HRMS)</li> <li>• Revenue Source</li> <li>• Program</li> <li>• Project Type (for information technology expenses/expenditures)</li> </ul>	<ul style="list-style-type: none"> <li>• Subprogram</li> <li>• Sub-subobject – other than used in HRMS</li> <li>• Subsource</li> <li>• Organization</li> <li>• Project</li> <li>• Project Type</li> </ul>
<b>Purpose</b>	<ul style="list-style-type: none"> <li>• Provide conformity and a uniform means for comparing and analyzing assets, liabilities, fund equity, revenues, and expenses between agencies.</li> <li>• Provide for a common and uniform understanding of the mandatory codes, their concept, and structure.</li> <li>• Enable preparation of the state's combined annual financial statements and schedules.</li> </ul>	<ul style="list-style-type: none"> <li>• Provide agencies the means for internal comparison and analysis of activity at a detail level.</li> <li>• Allow agencies to develop an internal, common coding system to report on agency activity.</li> </ul>
<b>Discretion in Use</b>	<p>Use of any mandatory codes other than those authorized in this chapter must be approved in writing by the Director or an authorized designee of the Office of Financial Management (OFM). Program codes are established either through the budget process or the program structure change process.</p>	<p>Use of agency designated codes is at the option of the agency, except for the following:</p> <ul style="list-style-type: none"> <li>• The Department of Social and Health Services and the Department of Corrections require approval by OFM for sub-program and budget unit codes.</li> <li>• Project type codes must be selected from the OFM-maintained table.</li> </ul>

**75.10.20**

July 1, 2010

**Descriptions of the code types**

- 75.10.20.a      **Agency Codes** - Used for the identification of state agencies. Refer to Section 75.20 for the statewide agency codes and authorized abbreviations.
- 75.10.20.b      **Fund/Account Codes** - Used to identify the accounting entity against which the transaction is to be charged. Refer to Section 75.30 for the authorized statewide account codes.
- 75.10.20.c      **General Ledger Account Codes** - Used to classify in summary form all transactions of an accounting entity. For internal purposes agencies may further refine the general ledger account codes; however, such refinements are to be converted back to the authorized statewide general ledger account codes before submission to OFM. Refer to Section 75.40 for the authorized statewide general ledger account codes.
- 75.10.20.d      **Expenditure Authority Codes** - Used to identify each legislative or executive authorization. Expenditure authority codes are assigned specifically for an agency each biennium by OFM. Expenditure authority codes are three (3) digits; refer to Section 75.50 for the authorized expenditure authority type codes, expenditure character codes, and operating and capital expenditure authority code ranges.
- 75.10.20.e      **Program Codes** - Generally agency designated codes used to identify the major activities or functions within a single agency; however, there are a limited number of mandatory statewide codes used to identify special functions. Refer to Section 75.60 for the authorized statewide program codes.
- 75.10.20.f      **Object/Subobject Codes** - Used to classify expenditures. Refer to Section 75.70 for the authorized statewide object/subobject codes.
- 75.10.20.g      **Revenue Source Codes** - Used to identify the original category from which revenue is derived. Refer to Section 75.80 for the authorized statewide revenue source codes.
- 75.10.20.h      **Sub-program Codes** - Used to identify activity within a program.
- 75.10.20.i      **Sub-subobject Codes** - Used to identify a particular expenditure item within a subobject.
- 75.10.20.j      **Sub-source Codes** - Used to identify a particular revenue item within a major source.

75.10.20.k      **Organization Codes** - Used to identify or accumulate costs by cost centers.

75.10.20.l      **Project Codes** - Used to identify tasks for which there are specific results. Project codes can be used over multiple years and biennia to accumulate transaction results over time. Project codes must have an associated project type. Agency use of project codes is optional.

75.10.20.m      **Project Type Codes** - Used to identify a characteristic of a project. Agencies must choose from the OFM-maintained project type table for these codes. Refer to Section 75.65 for the authorized statewide project type codes.



## 75.20

# Agency Codes and Authorized Abbreviations

### 75.20.10

July 1, 2010

### Sequential by code number

AGENCY NUMBER	AGENCY TITLE
0010	State Revenue for Distribution (SRD)
0050	Federal Revenue for Distribution (FRD)
0100	Bond Retirement and Interest (BRI)
0110	House of Representatives (REP)
0120	Senate (SEN)
0130	Joint Transportation Committee (JTC)
0140	Joint Legislative Audit and Review Committee (JLARC)
0200	Legislative Evaluation and Accountability Program Committee (LEAP)
0350	Office of the State Actuary (OSA)
0380	Joint Legislative Systems Committee (JLS)
0400	Statute Law Committee (SLC)
0450	Supreme Court (SUP)
0460	State Law Library (LAW)
0480	Court of Appeals (COA)
0500	Commission on Judicial Conduct (CJC)
0550	Administrative Office of the Courts (AOC)
0560	Office of Public Defense (OPD)
0570	Office of Civil Legal Aid (OCLA)
0750	Office of the Governor (GOV)
0760	Special Appropriations to the Governor (SAG)
0800	Office of the Lieutenant Governor (LTG)
0820	Public Disclosure Commission (PDC)
0850	Office of the Secretary of State (SEC)
0860	Governor's Office of Indian Affairs (INA)
0870	Washington State Commission on Asian Pacific American Affairs (APA)
0900	Office of the State Treasurer (OST)
0910	Redistricting Commission (RDC)
0950	Office of the State Auditor (SAO)
0990	Washington Citizens' Commission on Salaries for Elected Officials (COS)
1000	Office of the Attorney General (ATG)

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<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
1010	Caseload Forecast Council (CFC)
1020	Department of Financial Institutions (DFI)
1030	Department of Commerce (COM)
1040	Economic and Revenue Forecast Council (ERFC)
1050	Office of Financial Management (OFM)
1060	Washington Economic Development Finance Authority (EDA)
1070	State Health Care Authority (HCA)
1100	Office of Administrative Hearings (OAH)
1110	Department of Personnel (DOP)
1160	State Lottery Commission (LOT)
1170	Washington State Gambling Commission (GMB)
1180	Washington State Commission on Hispanic Affairs (CHA)
1190	Washington State Commission on African-American Affairs (CAA)
1200	Human Rights Commission (HUM)
1240	Department of Retirement Systems (DRS)
1260	State Investment Board (SIB)
1300	Public Printer (PRT)
1400	Department of Revenue (DOR)
1420	Board of Tax Appeals (BTA)
1470	Office of Minority and Women's Business Enterprises (OMWBE)
1480	Washington State Housing Finance Commission (HFC)
1500	Department of General Administration (GA)
1550	Department of Information Services (DIS)
1600	Office of the Insurance Commissioner (INS)
1650	State Board of Accountancy (ACB)
1670	Forensic Investigation Council (FIC)
1850	Washington Horse Racing Commission (HRC)
1900	Board of Industrial Insurance Appeals (IND)
1950	Liquor Control Board (LCB)
2050	Board of Pilotage Commissioners (BPC)
2150	Utilities and Transportation Commission (UTC)
2200	Board for Volunteer Firefighters and Reserve Officers (BVFFRO)
2250	Washington State Patrol (WSP)
2270	Washington State Criminal Justice Training Commission (CJT)
2280	Washington Traffic Safety Commission (STS)

## Uniform Chart of Accounts

<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
2350	Department of Labor and Industries (L&I)
2400	Department of Licensing (DOL)
2450	Military Department (MIL)
2500	Indeterminate Sentence Review Board (SRB)
2750	Public Employment Relations Commission (PERC)
3000	Department of Social and Health Services (DSHS)
3020	Home Care Quality Authority (HCQA)
3030	Department of Health (DOH)
3040	Tobacco Settlement Authority (TOB)
3050	Department of Veterans' Affairs (DVA)
3100	Department of Corrections (DOC)
3150	Department of Services for the Blind (DSB)
3250	Sentencing Guidelines Commission (SGC)
3410	Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board (LEOFF)
3430	Higher Education Coordinating Board (HECB)
3460	Washington Higher Education Facilities Authority (WHEFA)
3500	Superintendent of Public Instruction (SPI)
3510	State School for the Blind (SFB)
3520	State Board for Community and Technical Colleges (SBCTC)
3530	Washington State Center for Childhood Deafness and Hearing Loss (CDHL)
3540	Work Force Training and Education Coordinating Board (WFTECB)
3550	Department of Archaeology and Historic Preservation (DAHP)
3560	Life Sciences Discovery Fund Authority (LSDFA)
3570	Department of Early Learning (DEL)
3600	University of Washington (UW)
3650	Washington State University (WSU)
3700	Eastern Washington University (EWU)
3750	Central Washington University (CWU)
3760	The Evergreen State College (TESC)
3770	Spokane Intercollegiate Research and Technology Institute (SIRTI)
3800	Western Washington University (WWU)
3870	Washington State Arts Commission (ART)
3900	Washington State Historical Society (WHS)
3950	Eastern Washington State Historical Society (EWH)

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<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
4050	Department of Transportation (DOT)
4060	County Road Administration Board (CRAB)
4070	Transportation Improvement Board (TIB)
4080	Marine Employees' Commission (MAR)
4100	Transportation Commission (TRC)
4110	Freight Mobility Strategic Investment Board (FMSIB)
4120	Washington Materials Management and Financing Authority (WMMFA)
4600	Columbia River Gorge Commission (CRG)
4610	Department of Ecology (ECY)
4620	Washington Pollution Liability Insurance Program (PLI)
4650	State Parks and Recreation Commission (PARKS)
4670	Recreation and Conservation Funding Board (RCFB)
4680	Environmental Hearings Office (EHO)
4710	State Conservation Commission (SCC)
4760	Growth Management Hearings Board (GMHB)
4770	Department of Fish and Wildlife (DFW)
4780	Puget Sound Partnership (PSP)
4900	Department of Natural Resources (DNR)
4950	Department of Agriculture (AGR)
5000	Apple Commission (APPLE)
5010	Alfalfa Seed Commission (ALFALFA)
5020	Beef Commission (BEEF)
5030	Blueberry Commission (BLUE)
5050	Bulb Commission (BULB)
5060	Asparagus Commission (ASPAR)
5070	Cranberry Commission (CRAN)
5080	Canola and Rapeseed Commission (CRC)
5100	Dairy Products Commission (DAIRY)
5120	Dry Pea and Lentil Commission (DRYPL)
5150	Fruit Commission (FRUIT)
5200	Fryer Commission (FRYER)
5210	Hardwoods Commission (HRWD)
5220	Hop Commission (HOP)
5240	Puget Sound Gillnet Salmon Commission (GILLNET)
5250	Potato Commission (POTATO)
5260	Strawberry Commission (STRAW)
5280	Mint Commission (MINT)
5290	Red Raspberry Commission (RASP)

## Uniform Chart of Accounts

<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
5300	Seed Potato Commission (SEED)
5320	Turf Grass Seed Commission (TURF)
5330	Tree Fruit Research Commission (TREE)
5340	Wine Commission (WINE)
5350	Grain Commission (GRAIN)
5400	Employment Security Department (ES)
5450	Beer Commission (BEER)
5500	State Convention and Trade Center (CTC)
5990	Washington Health Care Facilities Authority (WHCFA)
6050	Everett Community College (EVC)
6100	Edmonds Community College (EDC)
6210	Whatcom Community College (WHC)
6270	Bellevue Community College (BCC)
6290	Big Bend Community College (BBC)
6320	Centralia College (CEC)
6340	Cascadia Community College (CCC)
6350	Clark College (CLC)
6370	Pierce College (PIE)
6390	Columbia Basin Community College (CBC)
6480	Grays Harbor College (GHC)
6490	Green River Community College (GRC)
6520	Highline Community College (HCC)
6570	Lower Columbia College (LCC)
6620	Olympic College (OLC)
6650	Peninsula College (PEC)
6700	Seattle Community Colleges - District 6 (SCCD-6)
6720	Shoreline Community College (SHC)
6740	Skagit Valley College (SVC)
6750	South Puget Sound Community College (SPS)
6760	Spokane Community Colleges - District 17 (SCCD-17)
6780	Tacoma Community College (TCC)
6830	Walla Walla Community College (WLC)
6860	Wenatchee Valley College (WVC)
6910	Yakima Valley College (YVC)
6920	Lake Washington Technical College (LWTC)

## Uniform Chart of Accounts

AGENCY NUMBER	AGENCY TITLE
6930	Renton Technical College (RTC)
6940	Bellingham Technical College (BTC)
6950	Bates Technical College (BATES)
6960	Clover Park Technical College (CPTC)
6990	Community and Technical College System (CTCS)
7000	OFM Financial Statement Control (OFMFSC)
7010	Treasurer's Transfers (TRANSFER)
7050	Treasurer's Deposit Income (DEPINC)
7070	Sundry Claims (SUNDRY)
7100	Workfirst Performance Measures (WPM)
7160	Agency Loans (LOAN)
7170	One Time Grants (GRANT)
7270	Stadium and Exhibition Center Distributions (SECD)
7300	OFM Cash Flow Adjustments - General Fund - State (CFGFS)
7310	OFM Cash Flow Adjustments - General Fund - Federal/Private Local (CFGFF/PL)
7320	OFM Cash Flow Adjustments - All Other Funds (CFOTHER)
7400	Contributions to Retirement Systems (CRS)
7800	OFM SWFS Administration
7900	OST - Cash and Warrant Control (STCWC)
8000	Counties (COUNTY)
8500	Cities and Towns (CITY)
8600	Local Health Districts (LHD)
9440	Washington State School Director's Association (SDA)

**Note 1:**

Under RCW 43.88.240, unless otherwise directed by enabling statute, the Agricultural Commodity Commissions (Agencies 5000 through 5350, and 5450) are not subject to the Budget and Accounting Act. These commissions are not included in the Agency Financial Reporting System (AFRS).

**Note 2:**

For accounting purposes, the State Board for Community and Technical Colleges (Agency 3520) and the individual community and technical colleges (Agencies 6050 through 6960) are not included in AFRS.

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Statewide financial data for these agencies, including interagency receivables and payables, are to be reported under the Community and Technical College System (Agency 6990). However, for interagency receivables and payables, the individual college is to be used for subsidiary coding. Refer to Subsection 90.20.50.c.

**Note 3:**

Agencies 0010, 0050, 0100, 0760, and 7000 to 7900 are utilized for administrative purposes only.

**Note 4:**

Agencies 8000 through 9440 are utilized for recording activity between the state and local government entities (for a detailed listing see the AFRS D37 table for counties and D38 table for cities and towns).

**Note 5:**

For accounting purposes, the state's component units (agencies 1060, 1480, 3040, 3460, 4120, 5990, and 7270) are not included in AFRS.

## Uniform Chart of Accounts

**75.20.20      Alphabetical By Title**

July 1, 2010

<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
1650	Accountancy, State Board of (ACB)
0350	Actuary, Office of the State (OSA)
1100	Administrative Hearings, Office of (OAH)
0550	Administrative Office of the Courts (AOC)
1190	African-American Affairs, Washington State Commission on (CAA)
7160	Agency Loans (LOAN)
4950	Agriculture, Department of (AGR)
5010	Alfalfa Seed Commission (ALFALFA)
5000	Apple Commission (APPLE)
3550	Archaeology and Historic Preservation, Department of (DAHP)
3870	Arts Commission, Washington State (ART)
0870	Asian Pacific American Affairs, Washington State Commission on (APA)
5060	Asparagus Commission (ASPAR)
1000	Attorney General, Office of the (ATG)
0950	Auditor, Office of the State (SAO)
6950	Bates Technical College (BATES)
5020	Beef Commission (BEEF)
5450	Beer Commission (BEER)
6270	Bellevue Community College (BCC)
6940	Bellingham Technical College (BTC)
6290	Big Bend Community College (BBC)
3150	Blind, Department of Services for the (DSB)
3510	Blind, State School for the (SFB)
5030	Blueberry Commission (BLUE)
0100	Bond Retirement and Interest (BRI)
5050	Bulb Commission (BULB)
5080	Canola and Rapeseed Commission (CRC)
6340	Cascadia Community College (CCC)
1010	Caseload Forecast Council (CCC)
3750	Central Washington University (CWU)
6320	Centralia College (CEC)
3530	Childhood Deafness and Hearing Loss, Washington State Center for (CDHL)
8500	Cities and Towns (CITY)
0570	Civil Legal Aid, Office of (OCLA)
6350	Clark College (CLC)
6960	Clover Park Technical College (CPTC)

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<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
6390	Columbia Basin Community College (CBC)
4600	Columbia River Gorge Commission (CRG)
1030	Commerce, Department of (COM)
3520	Community and Technical Colleges, State Board For (SBCTC)
6990	Community and Technical College System (CTCS)
4710	Conservation Commission, State (SCC)
7400	Contributions to Retirement Systems (CRS)
5500	Convention and Trade Center, State (CTC)
3100	Corrections, Department of (DOC)
8000	Counties (COUNTY)
4060	County Road Administration Board (CRAB)
0480	Court of Appeals (COA)
5070	Cranberry Commission (CRAN)
2270	Criminal Justice Training Commission, Washington State (CJT)
5100	Dairy Products Commission (DAIRY)
5120	Dry Pea and Lentil Commission (DRYPL)
3570	Early Learning, Department of (DEL)
3700	Eastern Washington University (EWU)
4610	Ecology, Department of (ECY)
1040	Economic and Revenue Forecast Council (ERFC)
1060	Economic Development Finance Authority, Washington (EDA)
6100	Edmonds Community College (EDC)
5400	Employment Security, Department of (ES)
4680	Environmental Hearings Office (EHO)
6050	Everett Community College (EVC)
1020	Financial Institutions, Department of (DFI)
1050	Financial Management, Office of (OFM)
7000	Financial Statement Control, OFM (OFMFSC)
4770	Fish and Wildlife, Department of (DFW)
1670	Forensic Investigations Council (FIC)
4110	Freight Mobility Strategic Investment Board (FMSIB)
5150	Fruit Commission (FRUIT)
5200	Fryer Commission (FRYER)
1170	Gambling Commission, State (GMB)
1500	General Administration, Department of (GA)
0750	Governor, Office of the (GOV)
5350	Grain Commission (GRAIN)
6480	Grays Harbor College (GHC)

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<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
6490	Green River Community College (GRC)
4760	Growth Management Hearings Board (GMHB)
5210	Hardwoods Commission (HRWD)
3030	Health, Department of (DOH)
1070	Health Care Authority, State (HCA)
5990	Health Care Facilities Authority, Washington (WHCFA)
3430	Higher Education Coordinating Board (HECB)
3460	Higher Education Facilities Authority, Washington (WHEFA)
6520	Highline Community College (HCC)
1180	Hispanic Affairs, Washington State Commission on (CHA)
3950	Historical Society, Eastern Washington State (EWH)
3900	Historical Society, Washington State (WHS)
3020	Home Care Quality Authority (HCQA)
5220	Hop Commission (HOP)
1850	Horse Racing Commission, Washington (HRC)
0110	House of Representatives (REP)
1480	Housing Finance Commission, Washington State (HFC)
1200	Human Rights Commission (HUM)
2500	Indeterminate Sentence Review Board (SRB)
0860	Indian Affairs, Governor's Office of (INA)
1900	Industrial Insurance Appeals, Board of (IND)
1550	Information Services, Department of (DIS)
1600	Insurance Commissioner, Office of the (INS)
1260	Investment Board, State (SIB)
0140	Joint Legislative Audit and Review Committee (JLARC)
0380	Joint Legislative Systems Committee (JLS)
0130	Joint Transportation Committee (JTC)
0500	Judicial Conduct, Commission on (CJC)
2350	Labor and Industries, Department of (L&I)
6920	Lake Washington Technical College (LWTC)
3410	Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board (LEOFF)
0460	Law Library, State (LAW)
0200	Legislative Evaluation and Accountability Program Committee (LEAP)
2400	Licensing, Department of (DOL)

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<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
0800	Lieutenant Governor, Office of the (LTG)
3560	Life Sciences Discovery Fund Authority (LSDFA)
1950	Liquor Control Board (LCB)
8600	Local Health Districts (LHD)
1160	Lottery Commission, State (LOT)
6570	Lower Columbia College (LCC)
4080	Marine Employees' Commission (MAR)
4120	Materials Management and Financing Authority, Washington (WMMFA)
2450	Military Department (MIL)
1470	Minority and Women's Business Enterprises, Office of (OMWBE)
5280	Mint Commission (MINT)
4900	Natural Resources, Department of (DNR)
7320	OFM Cash Flow Adjustments - All Other Funds (CFOTHER)
7310	OFM Cash Flow Adjustments - General Fund Federal/Private Local (CFGFF/PL)
7300	OFM Cash Flow Adjustments - General Fund State (CFGFS)
7800	OFM SWFS Administration
6620	Olympic College (OLC)
7170	One Time Grants (GRANT)
7900	OST - Cash and Warrant Control (STCWC)
4650	Parks and Recreation Commission, State (PARKS)
2250	Patrol, Washington State (WSP)
6650	Peninsula College (PEC)
1110	Personnel, Department of (DOP)
6370	Pierce College (PIE)
2050	Pilotage Commissioners, Board of (BPC)
4620	Pollution Liability Insurance Program, Washington (PLI)
5250	Potato Commission (POTATO)
0560	Public Defense, Office of (OPD)
0820	Public Disclosure Commission (PDC)
2750	Public Employment Relations Commission (PERC)
3500	Public Instruction, Superintendent of (SPI)
1300	Public Printer (PRT)
5240	Puget Sound Gillnet Salmon Commission (GILLNET)
4780	Puget Sound Partnership (PSP)

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<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
4670	Recreation and Conservation Funding Board (RCFB)
5290	Red Raspberry Commission (RASP)
0910	Redistricting Commission (RDC)
6930	Renton Technical College (RTC)
1240	Retirement Systems, Department of (DRS)
1400	Revenue, Department of (DOR)
0050	Revenue for Distribution, Federal (FRD)
0010	Revenue for Distribution, State (SRD)
0990	Salaries for Elected Officials, Washington Citizens' Commission on (COS)
9440	School Director's Association, Washington State (SDA)
6700	Seattle Community Colleges - District 6 (SCCD-6)
0850	Secretary of State, Office of the (SEC)
5300	Seed Potato Commission (SEED)
0120	Senate (SEN)
3250	Sentencing Guidelines Commission (SGC)
6720	Shoreline Community College (SHC)
6740	Skagit Valley College (SVC)
3000	Social and Health Services, Department of (DSHS)
6750	South Puget Sound Community College (SPS)
0760	Special Appropriations to the Governor (SAG)
6760	Spokane Community Colleges - District 17 (SCCD-17)
3770	Spokane Intercollegiate Research and Technology Institute (SIRTI)
7270	Stadium and Exhibition Center Distributions (SECD)
0400	Statute Law Committee (SLC)
5260	Strawberry Commission (STRAW)
7070	Sundry Claims (SUNDRY)
0450	Supreme Court (SUP)
6780	Tacoma Community College (TCC)
1420	Tax Appeals, Board of (BTA)
3760	The Evergreen State College (TESC)
3040	Tobacco Settlement Authority (TOB)
2280	Traffic Safety Commission, Washington (STS)
4050	Transportation, Department of (DOT)
4100	Transportation Commission (TRC)
4070	Transportation Improvement Board (TIB)

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AGENCY NUMBER	AGENCY TITLE
0900	Treasurer, Office of the State (OST)
7050	Treasurer's Deposit Income (DEPINC)
7010	Treasurer's Transfers (TRANSFER)
5330	Tree Fruit Research Commission (TREE)
5320	Turf Grass Seed Commission (TURF)
3600	University of Washington (UW)
2150	Utilities and Transportation Commission (UTC)
3050	Veterans' Affairs, Department of (DVA)
2200	Volunteer Firefighters and Reserve Officers, Board for (BVFFRO)
6830	Walla Walla Community College (WLC)
3650	Washington State University (WSU)
6860	Wenatchee Valley College (WVC)
3800	Western Washington University (WWU)
6210	Whatcom Community College (WHC)
5340	Wine Commission (WINE)
3540	Work Force Training and Education Coordinating Board (WFTECB)
7100	Workfirst Performance Measures (WPM)
6910	Yakima Valley College (YVC)

**Note 1:**

Under RCW 43.88.240, unless otherwise directed by enabling statute, the Agricultural Commodity Commissions (Agencies 5000 through 5350, and 5450) are not subject to the Budget and Accounting Act. These commissions are not included in the Agency Financial Reporting System (AFRS).

**Note 2:**

For accounting purposes, the State Board for Community and Technical Colleges (Agency 3520) and the individual community and technical colleges (Agencies 6050 through 6960) are not included in AFRS. Statewide financial data for these agencies, including interagency receivables and payables, are to be reported under the Community and Technical College System (Agency 6990). However, for interagency receivables and payables, the individual college is to be used for subsidiary coding. Refer to Subsection 90.20.50.c.

**Note 3:**

Agencies 0010, 0050, 0100, 0760, and 7000 to 7900 are utilized for administrative purposes only

**Uniform Chart of Accounts****Note 4:**

Agencies 8000 through 9440 are utilized for recording activity between the state and local government entities (for a detailed listing see the AFRS D37 table for counties and D38 table for cities and towns).

**Note 5:**

For accounting purposes, the state's component units (agencies 1060, 1480, 3040, 3460, 4120, 5990, and 7270) are not included in AFRS.

## Uniform Chart of Accounts

**75.20.30**

July 1, 2010

**Sequential by code number within functional group****AGENCY  
NUMBER****AGENCY TITLE**

<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
	<b>10 - GENERAL GOVERNMENT (F1)</b>
	<b>11 - General Government - Legislative</b>
0110	House of Representatives (REP)
0120	Senate (SEN)
0130	Joint Transportation Committee (JTC)
0140	Joint Legislative Audit and Review Committee (JLARC)
0200	Legislative Evaluation and Accountability Program Committee (LEAP)
0350	Office of the State Actuary (OSA)
0380	Joint Legislative Systems Committee (JLS)
0400	Statute Law Committee (SLC)
0910	Redistricting Commission (RDC)
	<b>12 - General Government - Judicial</b>
0450	Supreme Court (SUP)
0460	State Law Library (LAW)
0480	Court of Appeals (COA)
0500	Commission on Judicial Conduct (CJC)
0550	Administrative Office of the Courts (AOC)
0560	Office of Public Defense (OPD)
0570	Office of Civil Legal Aid (OCLA)
	<b>19 - General Government - Governmental Operations</b>
0750	Office of the Governor (GOV)
0800	Office of the Lieutenant Governor (LTG)
0820	Public Disclosure Commission (PDC)
0850	Office of the Secretary of State (SEC)
0860	Governor's Office of Indian Affairs (INA)
0870	Washington State Commission on Asian Pacific American Affairs (APA)
0900	Office of the State Treasurer (OST)
0950	Office of the State Auditor (SAO)
0990	Washington Citizens' Commission on Salaries for Elected Officials (COS)
1000	Office of the Attorney General (ATG)

## Uniform Chart of Accounts

<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
1010	Caseload Forecast Council (CFC)
1020	Department of Financial Institutions (DFI)
1030	Department of Commerce (COM)
1040	Economic and Revenue Forecast Council (ERFC)
1050	Office of Financial Management (OFM)
1060	Washington Economic Development Finance Authority (EDA)
1100	Office of Administrative Hearings (OAH)
1110	Department of Personnel (DOP)
1160	State Lottery Commission (LOT)
1170	Washington State Gambling Commission (GMB)
1180	Washington State Commission on Hispanic Affairs (CHA)
1190	Washington State Commission on African-American Affairs (CAA)
1240	Department of Retirement Systems (DRS)
1260	State Investment Board (SIB)
1300	Public Printer (PRT)
1400	Department of Revenue (DOR)
1420	Board of Tax Appeals (BTA)
1470	Office of Minority and Women's Business Enterprises (OMWBE)
1480	Washington State Housing Finance Commission (HFC)
1500	Department of General Administration (GA)
1550	Department of Information Services (DIS)
1600	Office of the Insurance Commissioner (INS)
1650	State Board of Accountancy (ACB)
1670	Forensic Investigations Council (FIC)
1850	Washington Horse Racing Commission (HRC)
1950	Liquor Control Board (LCB)
2150	Utilities and Transportation Commission (UTC)
2200	Board for Volunteer Firefighters and Reserve Officers (BVFFRO)
2450	Military Department (MIL)
2750	Public Employment Relations Commission (PERC)
3410	Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board (LEOFF)
3550	Department of Archaeology and Historic Preservation (DAHP)
3560	Life Sciences Discovery Fund Authority (LSDFA)
4760	Growth Management Hearings Board (GMHB)

## Uniform Chart of Accounts

<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
5500	State Convention and Trade Center (CTC)
5990	Washington Health Care Facilities Authority (WHCFA)
	<b>20 - HUMAN SERVICES (F2)</b>
	<b>21 - Human Services - D.S.H.S.</b>
3000	Department of Social and Health Services (DSHS)
	<b>29 - Human Services - Other</b>
1070	Washington State Health Care Authority (HCA)
1200	Human Rights Commission (HUM)
1900	Board of Industrial Insurance Appeals (IND)
2270	Washington State Criminal Justice Training Commission (CJT)
2350	Department of Labor and Industries (L&I)
2500	Indeterminate Sentence Review Board (SRB)
3020	Home Care Quality Authority (HCQA)
3030	Department of Health (DOH)
3040	Tobacco Settlement Authority (TOB)
3050	Department of Veterans' Affairs (DVA)
3100	Department of Corrections (DOC)
3150	Department of Services for the Blind (DSB)
3250	Sentencing Guidelines Commission (SGC)
5400	Department of Employment Security (ES)
	<b>30 - NATURAL RESOURCES AND RECREATION (F3)</b>
	<b>31 - Natural Resources and Recreation</b>
4120	Washington Materials Management and Financing Authority (WMMFA)
4600	Columbia River Gorge Commission (CRG)
4610	Department of Ecology (ECY)
4620	Washington Pollution Liability Insurance Program (PLI)
4650	State Parks and Recreation Commission (PARKS)
4670	Recreation and Conservation Funding Board (RCFB)
4680	Environmental Hearings Office (EHO)
4710	State Conservation Commission (SCC)
4770	Department of Fish and Wildlife (DFW)
4780	Puget Sound Partnership (PSP)
4900	Department of Natural Resources (DNR)

## Uniform Chart of Accounts

<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
4950	Department of Agriculture (AGR)
	<b>39 - Agricultural Commodity Commissions</b>
5000	Apple Commission (APPLE)
5010	Alfalfa Seed Commission (ALFALFA)
5020	Beef Commission (BEEF)
5030	Blueberry Commission (BLUE)
5050	Bulb Commission (BULB)
5060	Asparagus Commission (ASPAR)
5070	Cranberry Commission (CRAN)
5080	Canola and Rapeseed Commission (CRC)
5100	Dairy Products Commission (DAIRY)
5120	Pea and Lentil Commission (DRYPL)
5150	Fruit Commission (FRUIT)
5200	Fryer Commission (FRYER)
5210	Hardwoods Commission (HRWD)
5220	Hop Commission (HOP)
5240	Puget Sound Gillnet Salmon Commission (GILLNET)
5250	Potato Commission (POTATO)
5260	Strawberry Commission (STRAW)
5280	Mint Commission (MINT)
5290	Red Raspberry Commission (RASP)
5300	Seed Potato Commission (SEED)
5320	Turf Grass Seed Commission (TURF)
5330	Tree Fruit Research Commission (TREE)
5340	Wine Commission (WINE)
5350	Grain Commission (GRAIN)
5450	Beer Commission (BEER)
	<b>40 - TRANSPORTATION (F4)</b>
	<b>41 - Transportation</b>
2050	Board of Pilotage Commissioners (BPC)
2250	Washington State Patrol (WSP)
2280	Washington Traffic Safety Commission (STS)
2400	Department of Licensing (DOL)
4050	Department of Transportation (DOT)

## Uniform Chart of Accounts

<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
4060	County Road Administration Board (CRAB)
4070	Transportation Improvement Board (TIB)
4080	Marine Employees' Commission (MAR)
4100	Transportation Commission (TRC)
4110	Freight Mobility Strategic Investment Board (FMSIB)
<b>50 - EDUCATION (F5)</b>	
<b>51 - Kindergarten Through Twelfth Grade</b>	
3500	Superintendent of Public Instruction (SPI)
<b>52 - Higher Education</b>	
3430	Higher Education Coordinating Board (HECB)
3520	State Board for Community and Technical Colleges (SBCTC)
3600	University of Washington (UW)
3650	Washington State University (WSU)
3700	Eastern Washington University (EWU)
3750	Central Washington University (CWU)
3760	The Evergreen State College (TESC)
3770	Spokane Intercollegiate Research and Technology Institute (SIRTI)
3800	Western Washington University (WWU)
6050	Everett Community College (EVC)
6100	Edmonds Community College (EDC)
6210	Whatcom Community College (WHC)
6270	Bellevue Community College (BCC)
6290	Big Bend Community College (BBC)
6320	Centralia College (CEC)
6340	Cascadia Community College (CCC)
6350	Clark College (CLC)
6370	Pierce College (PIE)
6390	Columbia Basin Community College (CBC)
6480	Grays Harbor College (GHC)
6490	Green River Community College (GRC)
6520	Highline Community College (HCC)
6570	Lower Columbia College (LCC)
6620	Olympic College (OLC)

## Uniform Chart of Accounts

<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
6650	Peninsula College (PEC)
6700	Seattle Community Colleges - District 6 (SCCD-6)
6720	Shoreline Community College (SHC)
6740	Skagit Valley College (SVC)
6750	South Puget Sound Community College (SPS)
6760	Spokane Community Colleges - District 17 (SCCD-17)
6780	Tacoma Community College (TCC)
6830	Walla Walla Community College (WLC)
6860	Wenatchee Valley College (WVC)
6910	Yakima Valley College (YVC)
6920	Lake Washington Technical College (LWTC)
6930	Renton Technical College (RTC)
6940	Bellingham Technical College (BTC)
6950	Bates Technical College (BATES)
6960	Clover Park Technical College (CPTC)
6990	Community and Technical College System (CTCS)
<b>59 - Education - Other</b>	
3460	Washington Higher Education Facilities Authority (WHEFA)
3510	State School for the Blind (SFB)
3530	Washington State Center for Childhood Deafness and Hearing Loss (CDHL)
3540	Work Force Training and Education Coordinating Board (WFTECB)
3570	Department of Early Learning (DEL)
3870	Washington State Arts Commission (ART)
3900	Washington State Historical Society (WHS)
3950	Eastern Washington State Historical Society (EWH)
<b>90 - OTHER (F1)</b>	
<b>91 - Other Administrative Agencies</b>	
7000	OFM Financial Statement Control (OFMFSC)
7100	Workfirst Performance Measures (WPM)
7300	OFM Cash Flow Adjustments - General Fund State (CFGFS)
7310	OFM Cash Flow Adjustments - General Fund Federal/Private Local (CFGFF/PL)

## Uniform Chart of Accounts

AGENCY NUMBER	AGENCY TITLE
7320	OFM Cash Flow Adjustments - All Other Funds (CFOTHER)
7900	OST - Cash and Warrant Control (STCWC)
	<b>92 - Payments to Political Subdivisions</b>
0010	State Revenue for Distribution (SRD)
0050	Federal Revenue for Distribution (FRD)
	<b>93 - Bond Retirement and Interest</b>
0100	Bond Retirement and Interest (BRI)
	<b>94 - Other Budgeted Expenditures</b>
0760	Special Appropriation to the Governor (SAG)
7010	Treasurer's Transfers (TRANSFER)
7050	Treasurer's Deposit Income (DEPINC)
7070	Sundry Claims (SUNDRY)
7160	Agency Loans (LOAN)
7170	One Time Grants (GRANT)
7270	Stadium and Exhibition Center Distributions (SECD)
7400	Contributions to Retirement Systems (CRS)
	<b>99 - Non-Budgeted Organizations</b>
8000	Counties (COUNTY)
8500	Cities and Towns (CITY)
8600	Local Health Districts (LHD)
9440	State School Director's Association (SDA)

**Note 1:**

Under RCW 43.88.240, the Agricultural Commodity Commissions (Agencies 5000 through 5350, and 5450) are not subject to the Budget and Accounting Act. These commissions are not included in the Agency Financial Reporting System (AFRS).

**Note 2:**

For accounting purposes, the State Board for Community and Technical Colleges (Agency 3520) and the individual community and technical colleges (Agencies 6050 through 6960) are not included in AFRS.

**Uniform Chart of Accounts**

Statewide financial data for these agencies, including interagency receivables and payables, are to be reported under the Community and Technical College System (Agency 6990). However, for interagency receivables and payables, the individual college is to be used for subsidiary coding. Refer to Subsection 90.20.50.c.

**Note 3:**

Agencies 0010, 0050, 0100, 0760, and 7000 to 7900 are utilized for administrative purposes only.

**Note 4:**

Agencies 8000 through 9440 are utilized for recording activity between the state and local government entities (for a detailed listing see the AFRS D37 table for counties and D38 table for cities and towns).

**Note 5:**

For accounting purposes, the state's component units (agencies 1060, 1480, 3040, 3460, 4120, 5990, and 7270) are not included in AFRS.



## 75.30 Fund / Account Codes

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### 75.30.10 GAAP fund types

June 1, 2011

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

**75.30.20**  
July 1, 2010

**Cash and budget type codes**

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

<b>1</b>	<b>Treasury Account</b>
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Cash is on deposit in and under the control of the State Treasurer. Treasury accounts are subject to expenditure authority unless specifically exempted.

<b>2</b>	<b>Treasury Trust Account</b>
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Cash is not always required by law to be within the treasury, but is placed in the custody of the State Treasurer. Treasury Trust accounts are not always subject to expenditure authority.

<b>3</b>	<b>Local Account</b>
----------	----------------------

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

<b>4</b>	<b>Local Government Investment Pool</b>
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Public funds as defined in RCW 43.250.020 that are on deposit in the Public Funds Investment Account, Account 523. The State Treasurer prescribes the rules for the operation of the Public Funds Investment Account, invests the funds on deposit, and separately tracks the activity/balances of each participant.

<b>5</b>	<b>Non Cash Account</b>
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These accounts are used to facilitate transfers from agency operating accounts into special budgeted allocation accounts, such as Accounts 406 or 427. No cash is recorded in these accounts, only revenues and expenditures.

**Note:** In Treasury and Treasury Trust Accounts, cash closes to the administering agency at the end of each biennium, with the exception of the Agency Funds and Accounts 03K, 277, 290, and 419.

## 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><b>Appropriated Account</b></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><b>Budgeted (Nonappropriated/Allotted) Account</b></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><b>Nonappropriated/Nonallotted (Higher Education Special) Account</b></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, 149, 443, and 505. All are local cash type 3.</p>
M	<p><b>Mixed (Partial Appropriated or Allotted/ Partial Nonappropriated) Account</b></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, 14F, 15B, 17B, 411, 419, 420, 422, 434, 470, 496, 501, 540, 544, 551, 600, 608, 609, 645, 759, 788, and 833.</p>
N	<p><b>Nonappropriated/Nonallotted Account</b></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>

**75.30.30**  
July 1, 2002

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

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

## Uniform Chart of Accounts

**75.30.40**

June 1, 2011

**Roll-up funds and subsidiary accounts – fund statement codes**

<b>Fund Type Title / Roll-Up Fund Title</b>	<b>Roll-Up Fund</b>	<b>Fund Statement Code</b>	<b>Materiality Level * 06-30-09</b>
<b>1. GOVERNMENTAL FUNDS</b>			
<b>General Fund</b>			
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	N/A
<b>Special Revenue Funds</b>			
Motor Vehicle Fund	BA	1D	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
<b>Debt Service Funds</b>			
General Obligation Bond Fund	CA	1Z	1,000,000
Transportation General Obligation Bond Fund	CB	1Z	1,000,000
Tobacco Settlement Securitization Bond Fund	CC	1Z	1,000,000
Transportation Revenue Bond Fund	CD	1Z	1,000,000
<b>Capital Projects Funds</b>			
State Facilities Fund	DA	1Z	1,000,000
Higher Education Facilities Fund	DB	1Z	1,000,000
<b>Permanent Funds</b>			
Higher Ed. Endowment & Other Permanent Funds	EA	1C	1,000,000
Common School Permanent Fund	EC	1Z	1,000,000
<b>2. PROPRIETARY FUNDS</b>			
<b>Enterprise Funds</b>			
Liquor Fund	FA	2Z	1,000,000
Workers' Compensation Fund	FB	2A	1,000,000
Convention and Trade Fund	FC	2Z	1,000,000
Lottery Fund	FD	2Z	1,000,000
Institutional Fund	FE	2Z	1,000,000

## Uniform Chart of Accounts

<b>Fund Type Title / Roll-Up Fund Title</b>	<b>Roll-Up Fund</b>	<b>Fund Statement Code</b>	<b>Materiality Level * 06-30-09</b>
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
<b>Internal Service Funds</b>			
General Services Fund	GA	3Z	1,000,000
Data Processing Revolving Fund	GB	3Z	1,000,000
Printing Services Fund	GC	3Z	177,000
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
<b>3. FIDUCIARY FUNDS</b>			
<b>Private-Purpose Trust Funds</b>			
Other Private-Purpose Trust Funds	JD	4C	1,000,000
<b>Investment Trust Funds</b>			
Local Government Pooled Investments Fund	IA	4B	1,000,000
<b>Pension (and other Employee Benefit) Trust Funds</b>			
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	200,000
Volunteer Firefighters' and Reserve Officers' Retirement Fund	HN	4A	1,000,000
Judges Supplemental Retirement Defined Contribution Fund	HP	4A	538,000

## Uniform Chart of Accounts

<b>Fund Type Title / Roll-Up Fund Title</b>	<b>Roll-Up Fund</b>	<b>Fund Statement Code</b>	<b>Materiality Level * 06-30-09</b>
Judges Retirement Fund	HQ	4A	164,000
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
<b>Agency Funds</b>			
Clearing Fund	KA	4D	N/A
Suspense Fund	KB	4D	N/A
Local Government Distributions Fund	KC	4D	N/A
Pooled Investments Fund	KD	4D	N/A
Retiree Health Insurance Fund	KE	4D	N/A
<b>4. <u>GENERAL CAPITAL ASSET &amp; LONG-TERM OBLIGATION SUBSIDIARY ACCOUNTS</u></b>			
General Capital Assets Subsidiary	LA	8A	1,000,000
General Long-Term Obligations Subsidiary	LB	8B	1,000,000
<b>5. <u>DISCRETE COMPONENT UNITS</u></b>			
Proprietary Fund Type Financing Authorities	MZ	9Z	N/A

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

## Uniform Chart of Accounts

**75.30.50****Account codes: sequential by code number**

June 1, 2011

<b>Account Code</b>	<b>Roll-Up Fund Code</b>	<b>Fund Type Code</b>	<b>Admin. Agency Code</b>	<b>Budget Type Code</b>	<b>Cash Type</b>	<b>Account Title</b>
001	AA	AA	7000	A	1	General Fund
002	BE	BA	3030	A	1	Hospital Data Collection Account
003	BD	BA	2400	A	1	Architects' License Account
006	GA	GA	0850	A	1	Archives and Records Management Account
007	BF	BA	4650	A	1	Winter Recreation Program Account
014	BF	BA	4900	A	1	Forest Development Account
018	AC	AA	4650	A	1	Millersylvania Park Current Account
01B	BF	BA	4900	A	1	ORV and Nonhighway Vehicle Account
01E	AC	AA	4900	A	1	Geothermal Account
01F	BE	BA	2350	B	2	Crime Victims' Compensation Account
01L	DB	DA	7000	A	1	Higher Education Construction Account
01M	BF	BA	4650	A	1	Snowmobile Account
01N	AC	AA	3100	A	1	Institutional Impact Account
01P	KB	HD	7000	N	1	Suspense Account
01R	KB	HD	0900	N	1	Undistributed Receipts Account
01T	KC	HD	1400	N	1	Local Leasehold Excise Tax Account
01V	FC	FA	5500	A	1	State Convention and Trade Center Account
022	AC	AA	1400	A	1	Public Facilities Construction Loan and Grant Revolving Account
023	AC	AA	4610	A	1	Special Grass Seed Burning Research Account
024	BD	BA	2400	A	1	Professional Engineers' Account
025	BB	BA	2050	B	2	Pilotage Account
026	BD	BA	2400	A	1	Real Estate Commission Account
027	BF	BA	4610	A	1	Reclamation Account
02A	BF	BA	4900	A	1	Surveys and Maps Account
02B	BD	BA	1400	A	1	County Sales and Use Tax Equalization Account
02C	BD	BA	1400	A	1	Municipal Sales and Use Tax Equalization Account
02G	BE	BA	3030	A	1	Health Professions Account
02H	BE	BA	3150	B	1	Business Enterprises Revolving Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
02J	BD	BA	1650	A	1	Certified Public Accountants' Account
02K	BE	BA	2250	A	1	Death Investigations Account
02M	BB	BA	4050	A	1	Essential Rail Assistance Account
02N	BF	BA	4650	A	1	Parkland Acquisition Account
02P	AC	AA	4610	A	1	Flood Control Assistance Account
02R	BF	BA	4900	A	1	Aquatic Lands Enhancement Account
02W	BD	BA	1400	A	1	Timber Tax Distribution Account
030	BF	BA	4900	B	1	Landowner Contingency Forest Fire Suppression Account
031	AC	AA	1260	A	1	State Investment Board Expense Account
032	AC	AA	4610	A	1	State Emergency Water Projects Revolving Account
034	KC	HD	1400	N	1	Local Sales and Use Tax Account
035	KA	HD	7000	N	1	State Payroll Revolving Account
036	DA	DA	1500	A	1	Capitol Building Construction Account
039	BB	BA	4050	A	1	Aeronautics Account
03A	AZ	AA	0100	A	1	Excess Earnings Account
03B	BE	BA	2350	A	1	Asbestos Account
03C	BE	BA	3030	A	1	Emergency Medical Services and Trauma Care Systems Trust Account
03F	BE	BA	2450	A	1	Enhanced 911 Account
03K	BD	BA	2350	B	2	Industrial Insurance Premium Refund Account
03L	AC	AA	0900	A	1	County Criminal Justice Assistance Account
03M	AC	AA	0900	A	1	Municipal Criminal Justice Assistance Account
03N	BD	BA	2400	A	1	Master License Account
03P	BD	BA	2250	A	1	Fire Service Trust Account
03R	BE	BA	3030	A	1	Safe Drinking Water Account
041	BF	BA	4900	A	1	Resource Management Cost Account
042	BD	BA	3100	A	1	Charitable, Educational, Penal and Reformatory Institutions Account
044	BD	BA	4610	A	1	Waste Reduction, Recycling, and Litter Control Account
045	BD	BA	1500	M	1	State Vehicle Parking Account
048	BB	BA	2400	A	1	Marine Fuel Tax Refund Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
04B	EA	EA	4900	A	1	Natural Resources Real Property Replacement Account
04E	BD	BA	2400	A	1	Uniform Commercial Code Account
04F	BD	BA	2400	A	2	Real Estate Education Program Account
04H	BF	BA	4900	A	1	Surface Mining Reclamation Account
04K	AC	AA	7000	A	1	Americans with Disabilities Special Revolving Account
04L	AC	AA	3030	A	1	Public Health Services Account
04M	BF	BA	4770	A	1	Recreational Fisheries Enhancement Account
04R	BE	BA	3030	A	1	Drinking Water Assistance Account
04T	BE	BA	0900	A	1	County Public Health Account
04V	BD	BA	7000	A	1	Vehicle License Fraud Account
04W	BE	BA	3030	A	1	Waterworks Operator Certification Account
051	AC	AA	4610	A	1	State and Local Improvements Revolving Account -Waste Disposal Facilities
055	AC	AA	4610	A	1	State and Local Improvements Revolving Account -Waste Disposal Facilities, 1980
056	DB	DA	7000	A	1	State Higher Education Construction Account
057	DA	DA	7000	A	1	State Building Construction Account
058	BH	BA	1030	A	1	Public Works Assistance Account
05C	AC	AA	3000	A	1	Criminal Justice Treatment Account
05H	BD	BA	2450	A	1	Disaster Response Account
05K	BD	BA	1030	A	1	County Research Services Account
05M	AC	AA	1030	A	1	Tourism Development and Promotion Account
05N	AZ	AA	1030	A	1	Film and Video Promotion Account
05R	BE	BA	3030	A	1	Drinking Water Assistance Administrative Account
05T	BD	BA	0900	A	1	Distressed County Assistance Account
05W	BD	BA	4610	A	1	State Drought Preparedness Account
060	DB	DA	6990	A	1	Community and Technical College Capital Projects Account
061	DB	DA	3700	A	1	Eastern Washington University Capital Projects Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
062	DB	DA	3650	A	1	Washington State University Building Account
063	DB	DA	3750	A	1	Central Washington University Capital Projects Account
064	DB	DA	3600	A	1	University of Washington Building Account
065	DB	DA	3800	A	1	Western Washington University Capital Projects Account
066	DB	DA	3760	A	1	The Evergreen State College Capital Projects Account
068	AC	AA	6990	A	1	Community College Capital Construction Account, 1975
06A	BF	BA	4670	A	1	Salmon Recovery Account
06C	AC	AA	1030	A	1	City and Town Research Services Account
06F	AZ	AA	4900	A	1	Forest and Fish Account
06G	BD	BA	2400	A	1	Real Estate Appraiser Commission Account
06H	BD	BA	0850	B	2	Washington State Legacy Project, State Library, and Archives Account
06J	BD	BA	1020	B	2	Securities Prosecution Account
06K	BE	BA	1030	A	1	Lead Paint Account
06L	BD	BA	2400	A	1	Business and Professions Account
06M	AZ	AA	1030	A	1	Water Storage Projects and Water Systems Facilities Subaccount of the Public Works Assistance Account
06N	AZ	AA	1400	A	2	Local Tax Administration Account
06R	BD	BA	2400	A	1	Real Estate Research Account
06T	BD	BA	2400	A	1	License Plate Technology Account
06V	AZ	AA	3000	A	1	211 Account
06W	AC	AA	3500	B	2	Washington Natural Science, Wildlife, and Environmental Education Partnership Account
070	AC	AA	4670	A	1	Outdoor Recreation Account
071	BF	BA	4770	A	1	Warm Water Game Fish Account
072	AC	AA	4610	A	1	State and Local Improvements Revolving Account - Water Supply Facilities

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
075	DA	DA	3000	A	1	State Social and Health Services Construction Account
076	KD	HD	7010	N	1	Treasury Income Account
07A	BD	BA	1020	B	2	Mortgage Lending Fraud Prosecution Account
07B	BD	BA	2400	N	2	Organ and Tissue Donation Awareness Account
07C	BF	BA	4610	A	1	Vessel Response Account
07E	BF	BA	4900	B	2	Contract Harvesting Revolving Account
07F	AZ	AA	4770	B	2	Commercial Fisheries Buyback Account
07H	AZ	AA	1030	B	2	Airport Impact Mitigation Account
07J	BE	BA	2400	B	2	“Helping Kids Speak” Account
07K	AZ	AA	2400	N	2	Special License Plate Applicant Trust Account
07L	BD	BA	0800	B	2	Legislative International Trade Account
07N	BB	BA	4050	B	2	Produce Railcar Pool Account
07R	BE	BA	3030	A	1	Drinking Water Assistance Repayment Account
07T	BD	BA	1500	B	2	Commemorative Works Account
07V	BF	BA	4770	B	2	Fish and Wildlife Enforcement Reward Account
07W	BE	BA	3000	A	1	Domestic Violence Prevention Account
080	BB	BA	2150	A	1	Grade Crossing Protective Account
081	BA	BA	2250	A	1	State Patrol Highway Account
082	BB	BA	2400	A	1	Motorcycle Safety Education Account
084	BE	BA	1500	A	1	Building Code Council Account
086	BE	BA	2250	A	1	Fire Service Training Account
087	BF	BA	4900	B	1	Park Land Trust Revolving Account
088	DA	DA	1500	A	1	State Facilities Renewal Account
08A	BG	BA	3500	A	1	Education Legacy Trust Account
08B	AC	AA	3430	N	2	Foster Care Endowed Scholarship Trust Account
08C	BG	BA	2400	B	2	Gonzaga University Alumni Association Account
08E	AC	AA	1030	B	2	Individual Development Account Program Account
08F	BF	BA	2400	B	2	Lighthouse Environmental Programs Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
08G	BE	BA	1070	B	2	Flexible Spending Administrative Account
08H	BD	BA	2450	A	1	Military Department Rental and Lease Account
08J	BE	BA	1070	B	2	Prescription Drug Consortium Account
08K	BE	BA	3000	A	1	Problem Gambling Account
08L	BF	BA	2400	B	2	“Ski & Ride Washington” Account
08M	BA	BA	4070	A	1	Small City Pavement and Sidewalk Account
08N	AC	AA	3430	N	2	State Financial Aid Account
08P	BF	BA	4650	B	2	State Parks Education and Enhancement Account
08R	BF	BA	4610	A	1	Waste Tire Removal Account
08T	AZ	AA	4050	B	2	Transportation Innovative Partnership Account
08V	BE	BA	3050	B	2	Veterans Stewardship Account
08W	BF	BA	2400	B	2	“Washington’s National Park Fund” Account
094	BB	BA	4050	A	1	Transportation Infrastructure Account
095	BE	BA	2350	A	1	Electrical License Account
096	BA	BA	4050	A	1	Highway Infrastructure Account
097	BA	BA	4050	B	1	Recreational Vehicle Account
098	BF	BA	4770	A	2	Eastern Washington Pheasant Enhancement Account
099	BA	BA	4050	A	1	Puget Sound Capital Construction Account
09A	BD	BA	2400	B	2	We Love Our Pets Account
09B	BF	BA	4650	B	2	Boating Safety Education Certification Account
09C	AC	AA	4670	A	1	Farmlands Preservation Account
09E	BA	BA	4110	A	1	Freight Mobility Investment Account
09F	BB	BA	4050	A	1	High-Occupancy Toll Lanes Operations Account
09G	AC	AA	4670	A	1	Riparian Protection Account
09H	BA	BA	4050	A	1	Transportation Partnership Account
09J	BF	BA	4770	B	2	Washington Coastal Crab Pot Buoy Tag Account
09K	BE	BA	0750	N	2	Life Sciences Discovery Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
09L	BE	BA	3030	B	2	Nursing Resource Center Account
09M	BF	BA	2250	A	1	Aquatic Invasive Species Enforcement Account
09N	BF	BA	4770	A	1	Aquatic Invasive Species Prevention Account
09P	BD	BA	1400	A	1	City-County Assistance Account
09R	AC	AA	0750	A	1	Economic Development Strategic Reserve Account
09T	BD	BA	3550	N	1	Washington Main Street Trust Fund Account
100	BE	BA	5400	A	1	Displaced Workers Account
102	BA	BA	4060	A	1	Rural Arterial Trust Account
104	BF	BA	4770	A	1	State Wildlife Account
106	BB	BA	2400	A	1	Highway Safety Account
107	BD	BA	1400	A	1	Liquor Excise Tax Account
108	BA	BA	4050	A	1	Motor Vehicle Account
109	BA	BA	4050	A	1	Puget Sound Ferry Operations Account
10A	BF	BA	4610	A	1	Freshwater Aquatic Algae Control Account
10B	BE	BA	1030	A	1	Home Security Fund Account
10E	AC	AA	1400	A	1	Real Estate Excise Tax Grant Account
10F	BB	BA	2400	B	2	Share the Road Account
10G	BF	BA	4610	A	1	Water Rights Tracking System Account
10H	BH	BA	1030	A	1	Job Development Account
10K	AC	AA	3050	A	1	Veterans Innovations Program Account
10L	AZ	AA	1070	B	2	Health Insurance Partnership Account
10M	AZ	AA	3030	A	1	Health Care Declarations Registry Account
10N	AC	AA	3570	B	2	Reading Achievement Account
10P	AC	AA	4610	A	1	Columbia River Basin Water Supply Development Account
10R	AC	AA	1030	A	1	Energy Freedom Account
10T	AC	AA	4780	A	1	Hood Canal Aquatic Rehabilitation Bond Account
10V	AZ	AA	4670	B	2	Invasive Species Council Account
10W	AZ	AA	2350	B	2	Family and Medical Leave Enforcement Account
110	BF	BA	4770	A	1	Special Wildlife Account

## Uniform Chart of Accounts

<b>Account Code</b>	<b>Roll-Up Fund Code</b>	<b>Fund Type Code</b>	<b>Admin. Agency Code</b>	<b>Budget Type Code</b>	<b>Cash Type</b>	<b>Account Title</b>
111	BD	BA	2150	A	1	Public Service Revolving Account
112	BA	BA	4070	A	1	Urban Arterial Trust Account
113	BH	BA	3500	A	1	Common School Construction Account
116	BF	BA	4610	B	1	Basic Data Account
119	BE	BA	5400	A	1	Unemployment Compensation Administration Account
11A	BG	BA	6990	B	2	Employment Training Finance Account
11B	BB	BA	4050	A	1	Regional Mobility Grant Program Account
11E	BB	BA	4110	A	1	Freight Mobility Multimodal Account
11F	AC	AA	3000	A	1	Reinvesting in Youth Account
11G	AZ	AA	0750	A	1	Hood Canal Aquatic Rehabilitation Account
11H	BF	BA	4900	A	1	Forest and Fish Support Account
11J	BF	BA	4610	B	2	Electronic Products Recycling Account
11K	BE	BA	0550	A	1	Washington Auto Theft Prevention Authority Account
11M	AC	AA	3870	B	2	Poet Laureate Account
11N	AZ	AA	3550	A	1	Heritage Barn Preservation Account
11P	BF	BA	3030	B	2	Large On-Site Sewage Systems Account
11R	AZ	AA	3030	B	2	Hospital Infection Control Grant Account
11T	AC	AA	1050	A	1	Special Technology Funding Revolving Account
11V	BE	BA	3050	M	2	Veteran Estate Management Account
11W	AC	AA	4610	A	1	Water Quality Capital Account
120	BE	BA	5400	A	1	Administrative Contingency Account
125	AC	AA	4610	A	1	Site Closure Account
126	BF	BA	4950	B	2	Agricultural Local Account
128	BF	BA	4950	B	2	Grain Inspection Revolving Account
129	FG	FA	5400	N	2	Federal Interest Payment Account
12A	AC	AA	1030	B	2	Tourism Enterprise Account
12B	AZ	AA	1030	A	1	Green Energy Incentive Account Subaccount of the Energy Freedom Account
12C	BE	BA	1030	A	1	Affordable Housing for All Account
12E	BE	BA	3000	B	2	Boarding Home Temporary Management Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
12F	BD	BA	1000	B	2	Manufactured/Mobile Home Dispute Resolution Program Account
12G	BF	BA	4770	B	2	Rockfish Research Account
12H	BD	BA	2450	N	2	Uniformed Service Shared Leave Pool Account
12J	AC	AA	4670	A	1	Boating Activities Account
12K	AZ	AA	4780	A	1	Puget Sound Scientific Research Account
12L	AC	AA	4650	B	2	Outdoor Education and Recreation Program Account
12M	BD	BA	0850	A	1	Charitable Organization Education Account
12N	BG	BA	3430	N	2	GET Ready for Math and Science Scholarship Account
12P	AC	AA	3600	B	2	Geoduck Aquaculture Research Account
12R	AC	AA	1030	A	1	Independent Youth Housing Account
12T	BE	BA	3000	A	1	Traumatic Brain Injury Account
12V	GF	GA	1070	B	2	Public Employees' Benefits Board Medical Benefits Administration Account
12W	AZ	AA	3050	A	1	Veterans Conservation Corps Account
131	AC	AA	4950	B	2	Fair Account
132	AZ	AA	1030	B	2	State Trade Fair Account
133	BE	BA	3000	B	2	Children's Trust Account
134	BE	BA	5400	A	1	Employment Services Administrative Account
138	BD	BA	1600	A	1	Insurance Commissioner's Regulatory Account
140	BD	BA	2250	A	2	Automatic Fingerprint Information System Account
141	BD	BA	2250	B	3	Federal Seizure Account
143	BG	BA	3650	H	3	Institutions of Higher Education Federal Appropriations Account (Morrill-Bankhead-Jones Act Account)
144	BA	BA	4070	A	1	Transportation Improvement Account
145	BG	BA	LCLO	H	3	Institutions of Higher Education - Grants and Contracts Account
146	BD	BA	4670	A	1	Firearms Range Account

## Uniform Chart of Accounts

<b>Account Code</b>	<b>Roll-Up Fund Code</b>	<b>Fund Type Code</b>	<b>Admin. Agency Code</b>	<b>Budget Type Code</b>	<b>Cash Type</b>	<b>Account Title</b>
147	BG	BA	6990	H	3	Institutions of Higher Education – Plant Account
148	BG	BA	LCLO	H	3	Institutions of Higher Education - Dedicated Local Account
149	BG	BA	LCLO	H	3	Institutions of Higher Education - Operating Fees Account
14A	BF	BA	4770	A	1	Wildlife Rehabilitation Account
14B	AC	AA	1050	A	1	Budget Stabilization Account
14C	AZ	AA	4780	A	1	Puget Sound Recovery Account
14E	BD	BA	0850	B	2	Washington State Heritage Center Account
14F	FI	FA	2350	M	2	Family Leave Insurance Account
14G	AZ	AA	4770	A	1	Ballast Water Management Account
14H	AC	AA	1030	A	1	Community Preservation and Development Authority Account
14J	BD	BA	3030	B	2	Ambulatory Surgical Facility Account
14K	AZ	AA	4050	A	1	Freight Congestion Relief Account
14L	AC	AA	1400	A	1	Streamlined Sales and Use Tax Mitigation Account
14M	BD	BA	1030	A	1	Financial Fraud and Identity Theft Crimes Investigation and Prosecution Account
14N	BD	BA	0110	B	2	Legislative Oral History Account
14P	AC	AA	3550	B	2	Skeletal Human Remains Assistance Account
14R	BD	BA	2450	A	1	Military Department Active State Service Account
14T	AZ	AA	6990	A	1	Green Industries Jobs Training Account
14V	BD	BA	2400	A	1	Ignition Interlock Device Revolving Account
14W	BE	BA	2250	B	2	Reduced Cigarette Ignition Propensity Account
150	BE	BA	1030	A	1	Low-Income Weatherization and Structural Rehabilitation Assistance Account
151	BF	BA	4650	B	2	Chief Joseph Recreation Development Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
152	AC	AA	1110	B	2	Disability Accommodation Revolving Account
154	BD	BA	1000	A	1	New Motor Vehicle Arbitration Account
158	BF	BA	4900	A	1	Aquatic Land Dredged Material Disposal Site Account
159	BF	BA	4650	B	1	Parks Improvement Account
15A	BE	BA	1030	B	2	Transitional Housing Operating and Rent Account
15B	AZ	AA	3650	M	2	Food Animal Veterinarian Conditional Scholarship Account
15C	AC	AA	1550	A	1	Washington Community Technology Opportunity Account
15E	AC	AA	1030	A	1	Manufacturing Innovation and Modernization Account
15F	AZ	AA	1240	A	1	Local Public Safety Enhancement Account
15G	AC	AA	1020	B	2	Prevent or Reduce Owner-Occupied Foreclosure Program Account
15H	BF	BA	4610	A	1	Cleanup Settlement Account
15J	AZ	AA	1030	A	1	Building Communities Fund Account
15K	AC	AA	4610	A	1	Columbia River Water Delivery Account
15L	BD	BA	1400	N	2	Annual Property Revaluation Grant Account
15M	BF	BA	3030	A	1	Biotoxin Account
15N	AZ	AA	3650	B	2	Business Assistance Account
15P	BF	BA	1030	A	1	Energy Recovery Act Account
15R	AZ	AA	6990	A	1	Evergreen Jobs Training Account
15T	BD	BA	1550	B	2	Broadband Mapping Account
15V	BD	BA	2400	B	2	Funeral and Cemetery Account
15W	BD	BA	1600	B	2	Guaranteed Asset Protection Waiver Account
160	BD	BA	4610	A	1	Wood Stove Education and Enforcement Account
162	BE	BA	2350	A	3	Farm Labor Revolving Account
163	BE	BA	2350	A	2	Worker and Community Right to Know Account
165	KA	HD	1070	N	1	Salary Reduction Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
167	BF	BA	4900	A	1	Natural Resources Conservation Areas Stewardship Account
169	BD	BA	1850	A	2	Horse Racing Commission Operating Account
16A	BD	BA	0550	A	1	Judicial Stabilization Trust Account
16B	BD	BA	2400	B	2	Landscape Architects' License Account
16C	AZ	AA	1400	N	2	Real Estate and Property Tax Administration Assistance Account
16E	BF	BA	4900	B	2	Specialized Forest Products Outreach and Education Account
16F	AZ	AA	0850	B	2	Washington State Flag Account
16G	BE	BA	3030	B	2	Universal Vaccine Purchase Account
16H	BF	BA	4770	B	2	Columbia River Recreational Salmon and Steelhead Pilot Stamp Program Account
16J	BB	BA	4050	A	1	State Route Number 520 Corridor Account
16K	AZ	AA	1020	B	2	Mortgage Recovery Fund Account
16L	BE	BA	5400	B	2	Accessible Communities Account
16N	BE	BA	3050	B	2	Disabled Veterans Assistance Account
16P	BF	BA	4610	A	1	Marine Resources Stewardship Trust Account
16R	BF	BA	1050	A	1	Multiagency Permitting Team Account
16T	BF	BA	4610	B	2	Product Stewardship Programs Account
16V	BF	BA	4610	A	1	Water Rights Processing Account
16W	BE	BA	3000	A	1	Hospital Safety Net Assessment Account
172	BE	BA	1070	B	1	Basic Health Plan Trust Account
173	BF	BA	4610	A	1	State Toxics Control Account
174	BF	BA	4610	A	1	Local Toxics Control Account
176	BF	BA	4610	A	1	Water Quality Permit Account
177	AZ	AA	0550	A	1	Judicial Retirement Administrative Account
17A	KC	HD	1400	N	2	County Enhanced 911 Excise Tax Account
17B	BE	BA	3570	M	2	Home Visiting Services Account
17C	BG	BA	6990	A	1	Opportunity Express Account
17E	BE	BA	7000	A	1	State Efficiency and Restructuring Account

## Uniform Chart of Accounts

<b>Account Code</b>	<b>Roll-Up Fund Code</b>	<b>Fund Type Code</b>	<b>Admin. Agency Code</b>	<b>Budget Type Code</b>	<b>Cash Type</b>	<b>Account Title</b>
17F	BG	BA	3430	A	1	Washington Opportunity Pathways Account
17H	BE	BA	1030	B	2	Washington Global Health Technologies and Product Development Account
17K	AC	AA	1070	A	1	Basic Health Plan Stabilization Account
17L	BD	BA	1030	B	2	Foreclosure Fairness Account
17P	AZ	AA	4050	A	1	State Route Number 520 Civil Penalties Account
180	BD	BA	1100	B	2	Local Government Administrative Hearings Account
182	BF	BA	4610	A	1	Underground Storage Tank Account
184	BD	BA	3900	B	3	Local Museum Account - Washington State Historical Society
185	BD	BA	3950	B	3	Local Museum Account - Eastern Washington State Historical Society
186	BA	BA	4060	A	1	County Arterial Preservation Account
189	BF	BA	4900	B	2	Clarke-McNary Account
190	BF	BA	4900	B	2	Forest Fire Protection Assessment Account
193	BF	BA	4900	B	2	State Forest Nursery Revolving Account
194	AZ	AA	4610	A	1	Environmental Excellence Account
195	BF	BA	1030	B	2	Energy Account
196	JD	HA	1400	B	2	Unclaimed Personal Property Account
197	BD	BA	0400	B	2	Statute Law Committee Publications Account
198	BF	BA	4900	B	2	Access Road Revolving Account
199	BF	BA	4610	A	1	Biosolids Permit Account
200	BF	BA	4770	A	1	Regional Fisheries Enhancement Salmonid Recovery Account
201	BA	BA	2400	A	1	DOL Services Account
202	BE	BA	3030	A	1	Medical Test Site Licensure Account
203	BB	BA	4050	A	1	Passenger Ferry Account
204	BD	BA	2200	A	1	Volunteer Firefighters' and Reserve Officers' Relief and Pension Administrative Account
205	BE	BA	1030	B	2	Mobile Home Park Relocation Account
206	BE	BA	3100	B	2	Cost of Supervision Account
207	BF	BA	4610	A	1	Hazardous Waste Assistance Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
209	BF	BA	4770	B	2	Regional Fisheries Enhancement Group Account
210	BD	BA	2250	B	2	Fire Protection Contractor License Account
212	AZ	AA	3030	A	1	Decontamination Account
213	BE	BA	3050	B	2	Veterans' Emblem Account
214	BE	BA	3030	B	2	Temporary Worker Housing Account
215	BA	BA	4050	A	1	Special Category C Account
216	BF	BA	4610	A	1	Air Pollution Control Account
217	BF	BA	4610	A	1	Oil Spill Prevention Account
218	BB	BA	4050	A	1	Multimodal Transportation Account
219	BF	BA	4610	A	2	Air Operating Permit Account
222	BF	BA	4610	A	1	Freshwater Aquatic Weeds Account
223	BF	BA	4610	A	1	Oil Spill Response Account
224	AZ	AA	3030	B	2	Satellite System Management Account
225	BD	BA	2250	A	2	Fingerprint Identification Account
226	BD	BA	2250	B	3	State Seizures Account
232	AZ	AA	4070	A	1	Public Transportation Systems Account
234	BD	BA	2350	A	1	Public Works Administration Account
235	BD	BA	3030	A	1	Youth Tobacco Prevention Account
241	CA	CA	0100	N	3	COP Account – Ecology Building
244	AC	AA	4670	A	1	Habitat Conservation Account
245	DA	DA	1050	A	1	Public Safety Reimbursable Bond Account
246	DB	DA	6990	A	1	Community and Technical College Forest Reserve Account
247	AC	AA	3500	A	1	Common School Reimbursable Construction Account
252	DB	DA	LCLO	N	3	Higher Education Non-Proprietary Local Capital Account
253	AC	AA	7000	A	1	Education Construction Account
258	AC	AA	4610	A	1	Metals Mining Account
259	BF	BA	4770	B	2	Coastal Crab Account
260	BG	BA	3600	A	1	UW Operating Fees Account
261	BF	BA	4770	B	1	Dungeness Crab Appeals Account
262	BD	BA	2350	A	1	Manufactured Home Installation Training Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
263	BD	BA	1030	A	1	Community and Economic Development Fee Account
267	BF	BA	4670	A	1	Recreation Resources Account
268	BF	BA	4670	A	1	Nonhighway and Off-Road Vehicle Activities (NOVA) Program Account
269	BF	BA	4650	A	1	Parks Renewal and Stewardship Account
271	BG	BA	3650	A	1	WSU Operating Fees Account
275	BG	BA	3750	A	1	CWU Operating Fees Account
277	BD	BA	7000	B	1	State Agency Parking Account
281	BB	BA	2400	A	2	Impaired Driving Safety Account
283	BE	BA	3000	A	2	Juvenile Accountability Incentive Account
285	AZ	AA	1030	A	1	Growth Management Planning and Environmental Review Account
289	DA	DA	1500	A	1	Thurston County Capital Facilities Account
290	AC	AA	7000	B	2	Savings Incentive Account
291	AC	AA	3500	A	1	Education Savings Account
294	BF	BA	4770	B	2	Sea Cucumber Dive Fishery Account
295	BF	BA	4770	B	2	Sea Urchin Dive Fishery Account
297	BD	BA	2150	A	2	Pipeline Safety Account
298	BD	BA	2400	B	2	Geologists' Account
300	BD	BA	1020	B	2	Financial Services Regulation Account
303	CB	CA	0100	A	1	Highway Bond Retirement Account
304	CB	CA	0100	A	1	Ferry Bond Retirement Account
305	CB	CA	0100	A	1	Transportation Improvement Board Bond Retirement Account
309	BD	BA	2450	A	1	Nisqually Earthquake Account
319	BE	BA	3030	A	1	Public Health Supplemental Account
320	BF	BA	4770	B	2	Puget Sound Crab Pot Buoy Tag Account
335	FA	FA	1950	A	1	Liquor Control Board Construction and Maintenance Account
347	CA	CA	3650	B	1	Washington State University Bond Retirement Account
348	CA	CA	3600	B	1	University of Washington Bond Retirement Account
350	DA	DA	7000	A	1	Capitol Historic District Construction Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
355	AC	AA	7000	A	1	State Taxable Building Construction Account
357	DB	DA	7000	A	1	Gardner-Evans Higher Education Construction Account
359	AC	AA	3500	A	1	School Construction and Skill Centers Building Account
364	DA	DA	2450	A	1	Military Department Capital Account
380	CA	CA	0100	A	1	Debt-Limit General Fund Bond Retirement Account
381	CA	CA	0100	A	1	Debt-Limit Reimbursable Bond Retirement Account
382	CA	CA	0100	A	1	Nondebt-Limit General Fund Bond Retirement Account
383	CA	CA	0100	A	1	Nondebt-Limit Reimbursable Bond Retirement Account
384	CA	CA	0100	A	1	Nondebt-Limit Proprietary Appropriated Bond Retirement Account
385	CA	CA	0100	A	1	Nondebt-Limit Proprietary Nonappropriated Bond Retirement Account
386	CA	CA	0100	A	1	Nondebt-Limit Revenue Bond Retirement Account
387	BG	BA	3600	N	3	University of Washington Facilities Bond Retirement Account
389	CD	CA	0100	A	1	Toll Facility Bond Retirement Account
401	FE	FA	3100	N	1	Correctional Industries Account
403	GD	GA	3600	N	3	Self - Insurance Revolving Account
404	BD	BA	0900	A	1	State Treasurer's Service Account
405	GA	GA	1000	A	1	Legal Services Revolving Account
406	AZ	AA	7000	A	5	Salary and Insurance Increase Revolving Account
407	FI	FA	0850	B	1	Secretary of State's Revolving Account
408	BF	BA	4610	B	1	Coastal Protection Account
409	KD	HD	0900	N	2	Investment Income Account
410	GA	GA	4050	B	1	Transportation Equipment Account
411	GA	GA	4900	M	2	Natural Resources Equipment Account
413	FI	FA	0950	B	2	Municipal Revolving Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
415	GA	GA	1110	A	1	Department of Personnel Service Account
416	BD	BA	3500	N	2	Surplus and Donated Food Commodities Revolving Account
418	GF	GA	1070	A	1	State Health Care Authority Administrative Account
419	GB	GA	1550	M	2	Data Processing Revolving Account
420	GC	GA	1300	M	3	Printing Plant Revolving Account
421	GB	GA	1550	B	2	Education Technology Revolving Account
422	GA	GA	1500	M	2	General Administration Services Account
424	BD	BA	1000	B	2	Anti-Trust Revolving Account
426	AC	AA	7000	A	1	Digital Government Revolving Account
427	AZ	AA	7000	A	5	Special Account Retirement Contribution Increase Revolving Account
432	FI	FA	4050	N	3	King Street Railroad Station Facility Account
433	FD	FA	1160	B	3	Shared Game Lottery Account
434	FI	FA	3430	M	2	College Savings Program Account
436	GA	GA	1050	B	2	OFM Labor Relations Service Account
437	GF	GA	1070	B	2	Basic Health Plan Self-Insurance Reserve Account
438	GF	GA	1070	B	2	Uniform Dental Plan Benefits Administration Account
439	GF	GA	1070	B	2	Uniform Medical Plan Benefits Administration Account
440	GD	GA	LCLO	N	3	Institutions of Higher Education - Stores Account
441	BD	BA	0850	A	1	Local Government Archives Account
442	FI	FA	0110	B	2	Legislative Gift Center Account
443	GD	GA	LCLO	H	3	Institutions of Higher Education - Data Processing Account
444	GA	GA	4770	B	2	Fish and Wildlife Equipment Revolving Account
445	FB	FA	2350	B	2	Self-Insured Employer Overpayment Reimbursement Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
448	GD	GA	LCLO	N	3	Institutions of Higher Education - Printing Account
449	FI	FA	0100	N	2	Certificates of Participation and Other Financing Account - Local
450	GD	GA	LCLO	N	3	Institutions of Higher Education - Other Facilities Account
453	GA	GA	1470	A	2	O.M.W.B.E. Enterprises Account
455	GA	GA	1110	A	1	Higher Education Personnel Services Account
460	GD	GA	LCLO	N	3	Institutions of Higher Education - Motor Pool Account
470	FI	FA	0850	M	2	Imaging Account
471	GA	GA	2250	B	2	State Patrol Nonappropriated Airplane Revolving Account
477	FD	FA	1160	N	2	Lottery Investment Account
480	BD	BA	3500	B	2	Financial Education Public-Private Partnership Account
482	GA	GA	3650	N	3	Dairy/Forage Facility Revolving Account
483	GA	GA	0950	A	1	Auditing Services Revolving Account
484	GA	GA	1100	A	1	Administrative Hearings Revolving Account
485	BD	BA	1850	B	2	Horse Racing Commission Washington Bred Owners' Bonus Fund and Breeder Awards Account
486	AC	AA	1030	B	2	Small Business Incubator Account
487	AZ	AA	2400	A	1	Biometric Security Account
488	AZ	AA	1050	A	1	Special Personnel Litigation Revolving Account
489	AC	AA	7000	A	1	Pension Funding Stabilization Account
490	AZ	AA	4050	B	2	Regional Transportation Investment District Account
495	BB	BA	4050	N	2	Toll Collection Account
496	BG	BA	3430	M	2	Future Teachers Conditional Scholarship Account
497	BD	BA	1850	B	2	Horse Racing Commission Class C Purse Fund Account
498	BE	BA	2400	B	2	Washington State Council of Fire Fighters Benevolent Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
499	BE	BA	2400	B	2	Law Enforcement Memorial Account
500	BF	BA	4610	A	1	Perpetual Surveillance and Maintenance Account
501	FA	FA	1950	M	2	Liquor Revolving Account
503	BG	BA	3540	B	2	Tuition Recovery Trust Account
505	FH	FA	3600	H	3	University of Washington - University Hospital Account
507	BF	BA	4770	A	1	Oyster Reserve Land Account
508	FI	FA	LCLO	N	3	Miscellaneous Enterprise Activities Account
511	BA	BA	4050	A	1	Tacoma Narrows Toll Bridge Account
512	FE	FA	LCLO	N	3	Institutional Stores Account
513	BF	BA	4900	A	1	Derelict Vessel Removal Account
514	AZ	AA	4710	B	2	Agricultural Conservation Easements Account
515	BE	BA	2250	B	2	DNA Data Base Account
516	BF	BA	4950	B	2	Fruit and Vegetable Inspection Account
517	AZ	AA	7000	A	2	Tobacco Securitization Trust Account
518	AZ	AA	1030	B	2	Water Conservation Account
522	FH	FA	LCLO	N	3	Institutions of Higher Education – Associated Students' Account
523	IA	HB	0900	N	4	Public Funds Investment Account
524	FH	FA	LCLO	N	3	Institutions of Higher Education – Bookstore Account
525	KA	HD	0850	N	2	Washington State Combined Fund Drive Account
526	JD	HA	3050	N	3	Veterans' Memorial Account
527	JD	HA	1400	N	3	Administrator for Intestate Estates Accounts
528	FH	FA	LCLO	N	3	Institutions of Higher Education – Parking Account
532	BE	BA	1030	A	1	Washington Housing Trust Account
534	AC	AA	3430	N	2	Washington Graduate Fellowship Trust Account
536	BE	BA	3500	B	2	Federal Food Service Revolving Account
537	FC	FA	5500	A	1	State Convention and Trade Center Operations Account
538	AZ	AA	1030	N	1	Mobile Home Park Purchase Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
539	BE	BA	3000	N	2	Telephone Assistance Account
540	BE	BA	3000	M	2	Telecommunications Devices for the Hearing and Speech Impaired Account
543	FI	FA	0550	A	2	Judicial Information Systems Account
544	FI	FA	4620	M	2	Pollution Liability Insurance Program Trust Account
545	FI	FA	4620	B	2	Heating Oil Pollution Liability Trust Account
546	GE	GA	1050	B	2	Risk Management Administration Account
547	GE	GA	1050	N	2	Liability Account
548	AC	AA	3410	B	1	Law Enforcement Officers' and Fire Fighters' Retirement System Plan 2 Expense Account
549	BD	BA	0850	A	1	Election Account
550	BA	BA	4050	A	1	Transportation 2003 Account (Nickel Account)
551	AC	AA	1030	M	2	Homeless Families Services Account
552	AC	AA	4710	A	2	Conservation Assistance Revolving Account
553	BD	BA	0950	B	2	Performance Audits of Government Account
554	AZ	AA	3030	A	1	Health Systems Capacity Account
569	FH	FA	LCLO	N	3	Institutions of Higher Education - Food Services Account
570	FH	FA	LCLO	N	3	Institutions of Higher Education - Other Enterprises Account
573	FH	FA	LCLO	N	3	Institutions of Higher Education - Housing and Food Account
575	FE	FA	3100	N	3	Vocational Education Revolving Account - Corrections
577	FD	FA	1160	B	3	State Lottery Account
578	FD	FA	1160	A	1	Lottery Administrative Account
600	BD	BA	1240	M	1	Department of Retirement Systems Expense Account
601	EA	EA	1260	N	1	Agricultural Permanent Account
603	EA	EA	1260	N	1	Millersylvania Park Trust Account
604	EA	EA	1260	N	1	Normal School Permanent Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
605	EC	EA	1260	N	1	Permanent Common School Account
606	EA	EA	1260	N	1	Scientific Permanent Account
607	EA	EA	1260	N	1	State University Permanent Account
608	FB	FA	2350	M	1	Accident Account
609	FB	FA	2350	M	1	Medical Aid Account
610	FB	FA	2350	N	1	Accident Reserve Account
614	HN	HC	2200	N	1	Volunteer Firefighters' and Reserve Officers' Relief and Pension Principal Account
615	HL	HC	1240	N	1	Washington State Patrol Retirement System Plan 1 Account
616	HQ	HC	1240	N	1	Judges' Retirement Account
617	AZ	AA	3150	N	3	David Account
620	FG	FA	5400	N	3	Unemployment Compensation Account
622	FG	FA	5400	N	3	Unemployment Compensation Federal Employees' Benefit Payment Account
630	HK	HC	1240	N	1	Washington State Patrol Retirement System Plan 2 Account
631	HA	HC	1240	N	1	Public Employees' Retirement System Plan 1 Account
632	HE	HC	1240	N	1	Teachers' Retirement System Plan 1 Account
633	HR	HC	1240	N	1	School Employees' Retirement System Combined Plan 2 and 3 Account
635	HH	HC	1240	N	1	Public Safety Employees' Retirement System Plan 2 Account
636	KA	HD	3000	N	3	Foster Care Trust Account
641	HB	HC	1240	N	1	Public Employees' Retirement System Combined Plan 2 and 3 Account
642	HF	HC	1240	N	1	Teachers' Retirement System Combined Plan 2 and 3 Account
644	BE	BA	3100	N	3	Community Services Revolving Account
645	BD	BA	LCLO	M	3	Washington State Historical Trust Account
649	MZ	MA	LCL0	N	3	Discrete Component Unit Processing Account
651	KA	HD	LCLO	N	3	Institutional Residents' Deposit Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
653	AC	AA	3430	N	2	Washington Distinguished Professorship Trust Account
660	KA	HD	4900	N	2	Natural Resources Deposit Account
687	BH	BA	4950	N	2	Rural Rehabilitation Account
688	BB	BA	4050	N	2	Federal Local Rail Service Assistance Account
689	BH	BA	1030	A	1	Rural Washington Loan Account
720	KA	HD	7000	N	1	Agency Vendor Payment Revolving Account
721	GF	GA	1070	N	2	Public Employees' and Retirees' Insurance Account
722	HT	HC	1240	N	1	Deferred Compensation Principal Account
727	BF	BA	4610	A	1	Water Pollution Control Revolving Account
728	BD	BA	1030	B	2	Manufactured Housing Account
729	HP	HC	0550	N	1	Judicial Retirement Principal Account
730	GF	GA	1070	N	2	Public Employees' and Retirees' Insurance Reserve Account
731	BE	BA	1030	N	2	Child Care Facility Revolving Account
732	BE	BA	3000	N	2	Nursing Home Civil Penalties Account
733	BD	BA	1500	N	1	Capitol Campus Reserve Account
734	KC	HD	0900	N	2	Centennial Document Preservation and Modernization Account
736	BA	BA	4050	A	1	Puyallup Tribal Settlement Account
737	KC	HD	2400	N	2	High Occupancy Vehicle Account
738	JD	HA	3000	N	2	DSHS Trust Account
739	GA	GA	0100	N	2	Certificates of Participation and Other Financing Account - State
743	AC	AA	6990	N	2	College Faculty Awards Trust Account
746	BH	BA	1030	B	2	Hanford Area Economic Investment Account
747	AC	AA	3430	B	2	Health Professionals Loan Repayment and Scholarship Program Account
748	BG	BA	3430	B	2	Higher Education Coordinating Board Fund for Innovation and Quality Account
749	BD	BA	1050	N	2	Governor's ICSEW Account
750	JA	HA	3030	N	2	Rural Health Access Account

## Uniform Chart of Accounts

<b>Account Code</b>	<b>Roll-Up Fund Code</b>	<b>Fund Type Code</b>	<b>Admin. Agency Code</b>	<b>Budget Type Code</b>	<b>Cash Type</b>	<b>Account Title</b>
752	KA	HD	LCLO	N	3	Institutional Clearing and Transmittal Account
753	AC	AA	3000	N	3	DSHS Child Support Services Account
755	BE	BA	3000	N	3	Community Service Office and Division of Children and Family Services Administrators' Account
757	KA	HD	2400	N	2	Maritime Historic Restoration and Preservation Account
759	BD	BA	LCLO	M	3	Miscellaneous Program Account
761	BE	BA	1070	B	2	Basic Health Plan Subscription Account
763	BE	BA	3500	B	2	Center for the Improvement of Student Learning Account
768	KC	HD	1400	N	1	Local Real Estate Excise Tax Account
773	BG	BA	3430	N	2	Washington Interstate Commission on Higher Education Professional Student Exchange Program Trust Account
774	BG	BA	3600	N	2	UW License Plate Account
775	KA	HD	1950	N	3	Seized Contraband Account
776	BG	BA	3650	N	2	WSU License Plate Account
777	BE	BA	1030	A	1	Prostitution Prevention and Intervention Account
778	BG	BA	3800	N	2	WWU License Plate Account
779	BG	BA	3700	N	2	EWU License Plate Account
780	BB	BA	2280	A	2	School Zone Safety Account
781	AC	AA	4650	B	2	Cross-State Trail Account
782	AZ	AA	3430	N	2	Washington International Exchange Trust Account
783	BG	BA	3750	N	2	CWU License Plate Account
784	BB	BA	4050	N	2	Miscellaneous Transportation Programs Account
785	BG	BA	3430	B	1	State Educational Trust Fund Account
786	BG	BA	3760	N	2	TESC License Plate Account
787	AZ	AA	1400	B	2	Sulfur Dioxide Abatement Account
788	FI	FA	3430	M	2	Advanced College Tuition Payment Program Account
789	BF	BA	4050	N	2	Advanced Environmental Mitigation Revolving Account
790	KA	HD	LCLO	N	3	College Clearing Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Account Title
793	AZ	AA	1600	B	2	Health Insurance Pool Account
795	KD	HD	1260	N	1	State Investment Board Commingled Monthly Bond Account
796	BG	BA	3430	N	2	Students with Dependents Grant Account
797	KC	HD	1400	N	2	Local Tourism Promotion Account
798	KC	HD	1400	N	2	Real Estate Excise Tax Electronic Technology Account
800	BE	BA	LCLO	N	3	Institutional Welfare and Betterment Account
816	BD	BA	1050	B	2	Stadium and Exhibition Center Account
817	AC	AA	1050	B	2	Stadium and Exhibition Center Construction Account
818	BD	BA	4670	B	1	Youth Athletic Facility Account
819	HI	HC	1240	N	1	Washington Law Enforcement Officers' and Firefighters' System Plan 1 Retirement Account
821	BE	BA	3030	N	2	Impaired Physician Account
823	BF	BA	4950	B	2	Livestock Nutrient Management Account
825	BE	BA	7000	A	1	Tobacco Settlement Account
828	AC	AA	3030	A	1	Tobacco Prevention and Control Account
829	HJ	HC	1240	N	1	Washington Law Enforcement Officers' and Firefighters' System Plan 2 Retirement Account
830	AC	AA	4900	A	1	Agricultural College Trust Management Account
831	EA	EA	3430	N	2	Washington International Exchange Scholarship Endowment Account
833	BE	BA	3030	M	2	Developmental Disabilities Endowment Trust Account
834	BD	BA	3900	B	2	Capitol Furnishings Preservation Committee Account
835	AC	AA	3430	B	2	Four Year Student Child Care in Higher Education Account
837	AC	AA	3430	N	2	Washington Promise Scholarship Account
840	KA	HD	LCLO	N	3	Institutions of Higher Education - Agency Account
841	EA	EA	3800	N	3	G. Robert Ross Endowment Account

## Uniform Chart of Accounts

<b>Account Code</b>	<b>Roll-Up Fund Code</b>	<b>Fund Type Code</b>	<b>Admin. Agency Code</b>	<b>Budget Type Code</b>	<b>Cash Type</b>	<b>Account Title</b>
842	EA	EA	3430	N	2	American Indian Scholarship Endowment Account
843	EA	EA	LCLO	N	3	Exceptional Faculty Awards Endowment Account
846	BG	BA	LCLO	N	3	Grants-In-Aid Scholarships and Fellowships Account
849	BG	BA	LCLO	N	3	Institutions of Higher Education - Student Loan Account
850	BG	BA	LCLO	N	3	Institutions of Higher Education - Work Study Account
851	EA	EA	3000	A	1	Developmental Disabilities Community Trust Account
852	EA	EA	3430	N	2	Foster Care Scholarship Endowment Account
857	EA	EA	LCLO	N	3	Institutions of Higher Education - Annuity and Life Income Account
859	EA	EA	LCLO	N	3	Institutions of Higher Education - Endowment Local Account
860	BG	BA	LCLO	N	3	Institutions of Higher Education - Long-Term Loan Account
865	KD	HD	1260	N	1	State Investment Board Commingled Trust Account
874	BE	BA	1240	B	1	O.A.S.I. Revolving Account
877	KA	HD	5400	N	1	O.A.S.I. Contribution Account
878	BD	BA	3500	N	2	Federal Forest Revolving Account
880	BB	BA	4050	N	2	Advance Right-Of-Way Revolving Account
881	FB	FA	2350	N	1	Supplemental Pension Account
882	HM	HC	1240	N	1	Washington Judicial Retirement System Account
883	FB	FA	2350	N	1	Second Injury Account
884	BD	BA	1170	B	2	Gambling Revolving Account
885	BE	BA	2350	A	2	Plumbing Certificate Account
887	BH	BA	1030	A	1	Public Facility Construction Loan Revolving Account
888	BD	BA	1240	B	1	Deferred Compensation Administrative Account
892	BE	BA	2350	A	2	Pressure Systems Safety Account

## Uniform Chart of Accounts

<b>Account Code</b>	<b>Roll-Up Fund Code</b>	<b>Fund Type Code</b>	<b>Admin. Agency Code</b>	<b>Budget Type Code</b>	<b>Cash Type</b>	<b>Account Title</b>
893	BE	BA	3030	N	1	Radiation Perpetual Maintenance Account
896	AZ	AA	2250	B	2	Organized Crime Prosecution Revolving Account
997	LA	IA	LCLO	N	3	General Capital Assets Subsidiary Account
998	KD	HD	0900	N	1	Cash Management Account – Current Account
999	LB	JA	LCLO	N	3	General Long-Term Obligations Subsidiary Account
FH1	FH	FA	LCLO	N	3	Higher Education Blended Component Units
FH2	FH	FA	LCLO	N	3	Higher Education Internal Lending Account

## Uniform Chart of Accounts

**75.30.60**

June 1, 2011

**Account codes: alphabetical by title**

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
06V	211 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
880	Advance Right-Of-Way Revolving Account
788	Advanced College Tuition Payment Program Account
789	Advanced Environmental Mitigation Revolving Account
039	Aeronautics Account
12C	Affordable Housing for All Account
720	Agency Vendor Payment Revolving 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
07H	Airport Impact Mitigation Account
842	American Indian Scholarship Endowment Account
04K	Americans with Disabilities Special Revolving Account
14J	Ambulatory Surgical Facility Account
15L	Annual Property Revaluation Grant Account
424	Anti-Trust Revolving 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
006	Archives and Records Management Account
03B	Asbestos Account
483	Auditing Services Revolving Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
140	Automatic Fingerprint Information System Account
14G	Ballast Water Management Account
116	Basic Data Account
437	Basic Health Plan Self-Insurance Reserve Account
17K	Basic Health Plan Stabilization Account
761	Basic Health Plan Subscription Account
172	Basic Health Plan Trust Account
487	Biometric Security Account
199	Biosolids Permit Account
15M	Biotoxin Account
12E	Boarding Home Temporary Management Account
12J	Boating Activities Account
09B	Boating Safety Education Certification Account
15T	Broadband Mapping 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
036	Capitol Building Construction Account
733	Capitol Campus Reserve Account
834	Capitol Furnishings Preservation Committee Account
350	Capitol Historic District Construction Account
998	Cash Management Account - Current Account
734	Centennial Document Preservation and Modernization Account
763	Center for the Improvement of Student Learning Account
063	Central Washington University Capital Projects Account
449	Certificates of Participation and Other Financing Account - Local
739	Certificates of Participation and Other Financing Account - State
02J	Certified Public Accountants' Account
042	Charitable, Educational, Penal, and Reformatory Institutions Account
12M	Charitable Organization Education Account
151	Chief Joseph Recreation Development Account
731	Child Care Facility Revolving Account
133	Children's Trust Account
06C	City and Town Research Services Account
09P	City-County Assistance Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
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
434	College Savings Program Account
10P	Columbia River Basin Water Supply Development Account
16H	Columbia River Recreational Salmon and Steelhead Pilot Stamp Program Account
15K	Columbia River Water Delivery Account
07T	Commemorative Works Account
07F	Commercial Fisheries Buyback Account
113	Common School Construction Account
247	Common School Reimbursable 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
068	Community College Capital Construction Account, 1975
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
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
04T	County Public Health Account
05K	County Research Services Account
02B	County Sales and Use Tax Equalization Account
01F	Crime Victims' Compensation Account
05C	Criminal Justice Treatment Account
781	Cross-State Trail Account
783	CWU License Plate Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
275	CWU Operating Fees Account
482	Dairy/Forage Facility Revolving Account
419	Data Processing Revolving Account
617	David Account
02K	Death Investigations Account
380	Debt-Limit General Fund Bond Retirement Account
381	Debt-Limit Reimbursable Bond Retirement Account
212	Decontamination Account
888	Deferred Compensation Administrative Account
722	Deferred Compensation Principal Account
415	Department of Personnel Service 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
426	Digital Government Revolving Account
16N	Disabled Veterans Assistance Account
152	Disability Accommodation Revolving Account
05H	Disaster Response Account
649	Discrete Component Unit Processing Account
100	Displaced Workers Account
05T	Distressed County Assistance 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
261	Dungeness Crab Appeals 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

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
549	Election Account
095	Electrical License Account
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
194	Environmental Excellence 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 Revolving Account
09C	Farmlands Preservation Account
536	Federal Food Service Revolving Account
878	Federal Forest Revolving Account
129	Federal Interest Payment Account
688	Federal Local Rail Service Assistance Account
141	Federal Seizure Account
304	Ferry Bond Retirement Account
05N	Film and Video Promotion 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

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
444	Fish and Wildlife Equipment Revolving Account
08G	Flexible Spending Administrative Account
02P	Flood Control Assistance Account
15B	Food Animal Veterinarian Conditional Scholarship Account
17L	Foreclosure Fairness Account
06F	Forest and Fish Account
11H	Forest and Fish Support Account
014	Forest Development Account
190	Forest Fire Protection Assessment 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
14K	Freight Congestion Relief Account
09E	Freight Mobility Investment Account
11E	Freight Mobility Multimodal Account
10A	Freshwater Aquatic Algae Control 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
422	General Administration Services 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

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
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
418	Health Care Authority Administrative Account
10M	Health Care Declarations Registry Account
10L	Health Insurance Partnership Account
793	Health Insurance Pool Account
747	Health Professionals Loan Repayment and Scholarship Program Account
02G	Health Professions Account
554	Health Systems Capacity Account
545	Heating Oil Pollution Liability Trust Account
07J	“Helping Kids Speak” Account
11N	Heritage Barn Preservation Account
09F	High-Occupancy Toll Lanes Operations Account
737	High Occupancy Vehicle Account
FH1	Higher Education Blended Component Units
01L	Higher Education Construction Account
748	Higher Education Coordinating Board Fund for Innovation and Quality 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
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
11G	Hood Canal Aquatic Rehabilitation 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

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
11R	Hospital Infection Control Grant Account
16W	Hospital Safety Net Assessment Account
14V	Ignition Interlock Device Revolving Account
470	Imaging Account
281	Impaired Driving Safety Account
821	Impaired Physician Account
12R	Independent Youth Housing Account
08E	Individual Development Account Program Account
03K	Industrial Insurance Premium Refund 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

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
10V	Invasive Species Council Account
409	Investment Income Account
10H	Job Development Account
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
335	Liquor Control Board Construction and Maintenance 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

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
797	Local Tourism Promotion Account
174	Local Toxics Control Account
578	Lottery Administrative Account
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
15E	Manufacturing Innovation and Modernization Account
048	Marine Fuel Tax Refund Account
16P	Marine Resources Stewardship Trust Account
757	Maritime Historic Restoration and Preservation Account
03N	Master License Account
609	Medical Aid Account
202	Medical Test Site Licensure Account
258	Metals Mining 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
728	Manufactured Housing Account
538	Mobile Home Park Purchase 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
03M	Municipal Criminal Justice Assistance Account
413	Municipal Revolving Account
02C	Municipal Sales and Use Tax Equalization Account
167	Natural Resources Conservation Areas Stewardship Account
660	Natural Resources Deposit Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
411	Natural Resources Equipment Account
04B	Natural Resources Real Property Replacement Account
154	New Motor Vehicle Arbitration Account
309	Nisqually Earthquake Account
382	Nondebt-Limit General Fund Bond Retirement Account
384	Nondebt-Limit Proprietary Appropriated Bond Retirement Account
385	Nondebt-Limit Proprietary Nonappropriated Bond Retirement Account
383	Nondebt-Limit Reimbursable Bond Retirement Account
386	Nondebt-Limit Revenue Bond Retirement Account
268	Nonhighway and Off-Road Vehicle Activities (NOVA) Program Account
604	Normal School Permanent Account
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
17C	Opportunity Express Account
07B	Organ and Tissue Donation Awareness Account
896	Organized Crime Prosecution Revolving 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
025	Pilotage Account
297	Pipeline Safety Account
885	Plumbing Certificate Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
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
420	Printing Plant Revolving Account
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
022	Public Facilities Construction Loan and Grant Revolving Account
887	Public Facility Construction Loan Revolving Account
523	Public Funds Investment Account
04L	Public Health Services Account
319	Public Health Supplemental Account
635	Public Safety Employees' Retirement System Plan 2 Account
245	Public Safety Reimbursable Bond Account
111	Public Service Revolving Account
232	Public Transportation Systems 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
736	Puyallup Tribal Settlement Account
893	Radiation Perpetual Maintenance Account
10N	Reading Achievement Account
16C	Real Estate and Property Tax Administration Assistance Account
06G	Real Estate Appraiser Commission Account
026	Real Estate Commission Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
04F	Real Estate Education Program Account
798	Real Estate Excise Tax Electronic Technology Account
10E	Real Estate Excise Tax Grant Account
06R	Real Estate Research Account
027	Reclamation Account
267	Recreation Resources Account
04M	Recreational Fisheries Enhancement Account
097	Recreational Vehicle Account
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
750	Rural Health Access Account
687	Rural Rehabilitation Account
689	Rural Washington Loan Account
03R	Safe Drinking Water Account
406	Salary and Insurance Increase Revolving Account
165	Salary Reduction Account
06A	Salmon Recovery Account
224	Satellite System Management Account
290	Savings Incentive Account
359	School Construction and Skill Centers Building Account
633	School Employees' Retirement System Combined Plan 2 and 3 Account
780	School Zone Safety Account
606	Scientific Permanent Account
294	Sea Cucumber Dive Fishery Account
295	Sea Urchin Dive Fishery Account
883	Second Injury Account
407	Secretary of State's Revolving Account
06J	Securities Prosecution Account
775	Seized Contraband Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
403	Self-Insurance Revolving Account
445	Self-Insured Employer Overpayment Reimbursement Account
10F	Share the Road Account
433	Shared Game Lottery Account
125	Site Closure Account
14P	Skeletal Human Remains Assistance Account
08L	“Ski & Ride Washington” Account
486	Small Business Incubator Account
08M	Small City Pavement and Sidewalk Account
01M	Snowmobile Account
427	Special Account Retirement Contribution Increase Revolving Account
215	Special Category C Account
023	Special Grass Seed Burning Research Account
07K	Special License Plate Applicant Trust Account
488	Special Personnel Litigation Revolving Account
11T	Special Technology Funding Revolving 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
01V	State Convention and Trade Center Account
537	State Convention and Trade Center Operations 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
088	State Facilities Renewal Account
08N	State Financial Aid 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

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
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
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
796	Students with Dependents Grant Account
787	Sulfur Dioxide Abatement 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
540	Telecommunications Devices for the Hearing and Speech Impaired Account
539	Telephone Assistance 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
517	Tobacco Securitization Trust Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
825	Tobacco Settlement Account
495	Toll Collection Account
389	Toll Facility Bond Retirement Account
05M	Tourism Development and Promotion Account
12A	Tourism Enterprise Account
15A	Transitional Housing Operating and Rent Account
550	Transportation 2003 Account (Nickel Account)
410	Transportation Equipment Account
144	Transportation Improvement Account
305	Transportation Improvement Board Bond Retirement Account
094	Transportation Infrastructure Account
08T	Transportation Innovative Partnership Account
09H	Transportation Partnership Account
12T	Traumatic Brain Injury Account
076	Treasury Income Account
503	Tuition Recovery Trust Account
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
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
112	Urban Arterial Trust 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

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
10K	Veterans Innovations Program Account
08V	Veterans Stewardship Account
213	Veterans' Emblem Account
526	Veterans' Memorial Account
575	Vocational Education Revolving Account - Corrections
204	Volunteer Firefighters' and Reserve Officers' Relief and Pension Administrative Account
614	Volunteer Firefighters' and Reserve Officers' Relief and Pension Principal Account
071	Warm Water Game Fish Account
11K	Washington Auto Theft Prevention Authority Account
09J	Washington Coastal Crab Pot Buoy Tag Account
15C	Washington Community Technology Opportunity Account
653	Washington Distinguished Professorship Trust Account
16F	Washington State Flag Account
17H	Washington Global Health Technologies and Product Development Account
534	Washington Graduate Fellowship Trust Account
532	Washington Housing Trust Account
831	Washington International Exchange Scholarship Endowment Account
782	Washington International Exchange 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
06W	Washington Natural Science, Wildlife, and Environmental Education Partnership 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
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

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
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
518	Water Conservation Account
727	Water Pollution Control Revolving Account
11W	Water Quality Capital Account
176	Water Quality Permit Account
16V	Water Rights Processing Account
10G	Water Rights Tracking System Account
06M	Water Storage Projects and Water Systems Facilities Subaccount of the Public Works Assistance Account
04W	Waterworks Operator Certification Account
09A	We Love Our Pets Account
065	Western Washington University Capital Projects Account
14A	Wildlife Rehabilitation Account
007	Winter Recreation Program Account
160	Wood Stove Education and Enforcement Account
163	Worker and Community Right to Know Account
776	WSU License Plate Account
271	WSU Operating Fees Account
778	WWU License Plate Account
818	Youth Athletic Facility Account
235	Youth Tobacco Prevention Account



## 75.40 General Ledger Account Codes

### 75.40.10

June 1, 2011

### Sequential by code number

#### GL CODE

#### GENERAL LEDGER CODE

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

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

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE
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**1000 - ASSETS OTHER THAN CAPITAL****1100 - CASH**

1110	Cash in Bank
1120	Undeposited Local Cash
1130	Petty Cash
1140	Cash and Investments with Escrow Agents and Trustees
1150	Cash with Fiscal Agents

**1200 - INVESTMENTS**

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

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

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

## Uniform Chart of Accounts

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**GL CODE                      GENERAL LEDGER CODE**


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**1340 - ALLOWANCE FOR UNCOLLECTIBLE SHORT-TERM RECEIVABLES**

1341	Allowance for Uncollectible Taxes Receivable
1342	Allowance for Uncollectible Accounts Receivable
1343	Allowance for Uncollectible Notes Receivable
1344	Allowance for Uncollectible Loans Receivable
1346	Allowance for Uncollectible Interest Receivable on Investments
1347	Allowance for Uncollectible Other Interest Receivable
1348	Allowance for Uncollectible Tax Liens Receivable
1349	Allowance for Uncollectible Other Receivables

**1350 - SHORT-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL RECEIVABLES**

1350	Due from Other Funds - Advances
1351	Due from Federal Government
1352	Due from Other Governments
1353	Due from Other Funds
1354	Due from Other Agencies
1355	Due from Other Funds – Pooled Cash and Investments
1359	Due from Component Units

**1380 and 1390 – OTHER SHORT-TERM RECEIVABLES**

1381	L & I Premium Estimated Receivables
1382	L & I Self Insurance Receivables
1383	Travel Advances

**1400 – INVENTORIES**

1410	Consumable Inventories
1415	Donated Inventories
1420	Merchandise Inventories
1421	Warehouse Stock Adjustments (LCB Only)
1422	Unrealized Store Profits and Taxes (LCB Only)
1423	Suspense Wine Tax (LCB Only)
1430	Work-in-Process Inventories
1440	Raw Materials Inventories
1450	Livestock

**1500 - PREPAID EXPENSES**

1510	Prepaid Expenses
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## Uniform Chart of Accounts

**GL CODE****GENERAL LEDGER CODE**


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	<b><u>1600 - LONG-TERM RECEIVABLES</u></b>
1611	Taxes Receivable
1614	Loans Receivable
1615	Allowance for Forgivable Loans - Nonprofits
1619	Other Receivables
1620	Donations/Pledges Receivable
	<b><u>1640 - ALLOWANCE FOR UNCOLLECTIBLE LONG-TERM RECEIVABLES</u></b>
1641	Allowance for Uncollectible Taxes Receivable
1644	Allowance for Uncollectible Loans Receivable
1649	Allowance for Uncollectible Other Receivables
	<b><u>1650 - LONG-TERM INTERGOVERNMENTAL AND INTRA-GOVERNMENTAL RECEIVABLES</u></b>
1651	Due from Federal Government
1652	Due from Other Governments
1653	Due from Other Funds
1654	Due from Other Agencies
1655	Allowance for Forgivable Loans – Other Governments
1659	Due from Component Units
1667	Due from Other Funds – Internal Lending (UW Only)
	<b><u>1800 - GENERAL LONG-TERM OBLIGATIONS VALUATION</u></b>
1810	Amount Available in Debt Service Funds
1820	Amount to be Provided for Retirement of Long-Term Obligations
	<b><u>1900 - OTHER ASSETS</u></b>
1910	Unamortized Discounts on Bonds Sold
1911	Unamortized Discounts on Certificates of Participation
1920	Unamortized Bond Issue Costs
1921	Unamortized Certificates of Participation Issue Costs
1950	Investment in Joint Ventures
1960	Negative Net Pension Obligation
	<b><u>2000 - CAPITAL ASSETS</u></b>
	<b><u>2100 – NON-DEPRECIABLE CAPITAL ASSETS</u></b>
2110	Land
2120	Transportation Infrastructure – Modified Approach
2130	Art Collections, Library Reserve Collections, and Museum and Historical Collections
2140	Intangible Assets (Non-land use) with Indefinite Useful Lives

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE
	<b><u>2200 – BUILDINGS</u></b>
2210	Buildings
2220	Allowance for Depreciation – Buildings
	<b><u>2300 – IMPROVEMENTS OTHER THAN BUILDINGS, LEASEHOLD IMPROVEMENTS, AND INFRASTRUCTURE</u></b>
2310	Improvements other than Buildings
2320	Allowance for Depreciation – Improvements other than Buildings
2350	Leasehold Improvements
2360	Allowance for Depreciation – Leasehold Improvements
2370	Infrastructure
2380	Allowance for Depreciation – Infrastructure
	<b><u>2400 – FURNISHINGS, EQUIPMENT, COLLECTIONS, AND INTANGIBLES</u></b>
2410	Furnishings and Equipment
2420	Allowance for Depreciation – Furnishings and Equipment
2430	Library Resources
2440	Allowance for Depreciation – Library Resources
2450	Art Collections, Library Reserve Collections, and Museum and Historical Collections
2460	Allowance for Depreciation – Art Collections, Library Reserve Collections, and Museum and Historical Collections
2470	Intangible Assets with Definite Useful Lives
2480	Allowance for Amortization – Intangible Assets
	<b><u>2500 – CONSTRUCTION IN PROGRESS</u></b>
2510	Construction in Progress
	<b><u>3000 – REVENUES AND OTHER FINANCING SOURCES</u></b>
	<b><u>3100 – ESTIMATED REVENUES</u></b>
3110	Approved Estimated Revenues
3198	Estimated Revenue – Original
	<b><u>3200 – ACTUAL REVENUES</u></b>
3205	Accrued Revenues
3210	Cash Revenues
3213	Gains and Losses on Sales of Capital Assets
3215	Immaterial Adjustments to Prior Periods
3220	Noncash Revenues

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE
3221	Other Financing Sources
3225	Revenue Adjustments/Eliminations (GAAP)
3260	Estimated Accrued Revenues
<b><u>4300 – CASH IN CUSTODY OF STATE TREASURER</u></b>	
4310	Current Treasury Cash Activity (OST Only)
4315	Warrants Outstanding (OST Only)
4320	Beginning Treasury Cash Balance Administering Agency (OFM Only)
4325	Beginning Treasury Cash Balance – Agency
<b><u>5000 – LIABILITIES</u></b>	
<b><u>5100 – SHORT-TERM LIABILITIES</u></b>	
<b><u>5110 – SHORT-TERM PAYABLES</u></b>	
5111	Accounts Payable
5112	Interest Payable
5113	Claims and Judgments Payable
5114	Annuities Payable (LOT Only)
5115	Contracts Payable
5116	Retained Percentages Payable
5117	Construction Contracts Payable
5118	Benefits Claims Payable (L&I Only)
5119	Employee Insurance Benefits Payable
<b><u>5120, 5130, and 5140 – SHORT-TERM ACCRUED LIABILITIES</u></b>	
5121	Matured Bonds Payable
5122	Matured Interest Payable
5123	Investment Trades Pending Payable
5124	Accrued Salaries and Fringe Benefits Payable
5125	Accrued Vacation Leave Payable
5126	Accrued Prizes Payable (LOT Only)
5127	Accrued Sick Leave Payable
5128	Accrued Compensatory Time Payable
5130	Due to Fiscal Agents
5140	Due to Terminated Employees
5145	Due to Deceased Employees' Estates
5148	L & I Retrospective Program Estimated Premium Refund Payables
5149	L & I Claims Administration Expense Payable

## Uniform Chart of Accounts

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**GL CODE                      GENERAL LEDGER CODE**


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**5150 – SHORT-TERM INTERGOVERNMENTAL AND  
INTRAGOVERNMENTAL PAYABLES**

5150	Due to Other Funds – Advances
5151	Due to Federal Government
5152	Due to Other Governments
5153	Due to Other Funds
5154	Due to Other Agencies
5155	Due to Other Funds – Pooled Cash and Investments
5156	Due to Owner Funds – Local Government Investment Pool (OST Only)
5157	Due to Owner Funds – Commingled Trust Funds Investment Income (SIB Only)
5158	Due to Department of Revenue – Taxes
5159	Due to Primary Government

**5160 – SHORT-TERM BONDS PAYABLE**

5161	General Obligation (GO) Bonds Payable
5162	Revenue Bonds Payable
5163	Limited Obligation Bonds Payable
5164	Zero-Coupon GO Bonds Payable
5167	General Revenue Bonds Payable – Internal Lending (UW Only)
5169	Other Bonds Payable

**5170 – SHORT-TERM INSTALLMENTS AND LEASES PAYABLE**

5171	Installment-Purchase Contracts Payable
5172	Lease-Purchase Agreements Payable
5173	Certificates of Participation/Notes Payable

**5180 and 5190 – OTHER SHORT-TERM LIABILITIES**

5181	Employee Insurance Deductions Payable
5182	EBT Authorized Benefits Payable
5183	Liability for Expunged EBT Benefits
5184	Tuition Benefits Payable
5187	Industrial Insurance and Medical Aid Deductions Payable
5188	Savings Bond Deductions Payable
5189	Garnishment Deductions Payable
5191	Deposits Payable
5192	Deferred Revenues
5193	Liability for Unclaimed Property Refunds
5194	Liability for Canceled Warrants/Checks
5195	Deferred Expenditure Recoveries
5196	Obligations under Reverse Repurchase Agreements
5197	Obligations under Securities Lending Agreements

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE
5198	Loans Payable
5199	Other Liabilities
<b><u>5200 – LONG-TERM OBLIGATIONS</u></b>	
<b><u>5210, 5220, and 5240 – LONG-TERM PAYABLES</u></b>	
5212	Zero-Coupon Bonds – Accreted Interest Payable
5213	Claims and Judgments Payable
5216	Retained Percentages Payable
5225	Accrued Vacation Leave Payable
5226	Annuities Payable (LOT Only)
5227	Accrued Sick Leave Payable
5228	Accrued Compensatory Time Payable
5247	Liability for Deferred Compensation
<b><u>5250 – LONG-TERM INTERGOVERNMENTAL AND INTRA- GOVERNMENTAL PAYABLES</u></b>	
5251	Due to Federal Government
5252	Due to Other Governments
5253	Due to Other Funds
5254	Due to Other Agencies
5259	Due to Primary Government
<b><u>5260 – LONG-TERM BONDS PAYABLE</u></b>	
5261	General Obligation (GO) Bonds Payable
5262	Revenue Bonds Payable
5263	Limited Obligation Bonds Payable
5264	Zero-Coupon GO Bonds Payable
5266	Deferred Gain/Loss on COP Refunding
5267	General Revenue Bonds Payable – Internal Lending (UW Only)
5268	Deferred Gain/Loss on Bond Refunding
5269	Other Bonds Payable
<b><u>5270 – LONG-TERM INSTALLMENTS AND LEASES PAYABLE</u></b>	
5271	Installment-Purchase Contracts Payable
5272	Lease-Purchase Agreements Payable
5273	Certificates of Participation/Notes Payable
<b><u>5280 and 5290 – OTHER LONG-TERM OBLIGATIONS</u></b>	
5281	Unfunded Pension Obligations
5282	Other Post Employment Benefits Obligation
5284	Tuition Benefits Payable

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE
5285	Benefits Claims Payable (L&I Only)
5286	Claims Administration Expense Payable (L&I Only)
5287	Pollution Remediation Obligation
5291	Deposits Payable
5292	Deferred Revenues
5293	Liability for Unclaimed Property Refunds
5297	Fees Payable
5299	Other Obligations
	<b><u>5900 – OTHER CREDITS</u></b>
5910	Unamortized Premiums on Bonds Sold
5920	Unamortized Premiums on COPs Sold
5990	Undistributed Investment Proceeds
	<b><u>6000 – BUDGETARY AND EXPENDITURE/EXPENSE CONTROL</u></b>
	<b><u>6100 – EXPENDITURE AUTHORITY AND ESTIMATED EXPENDITURES</u></b>
6110	Approved Unallotted Expenditure Authority
6120	Approved Lapsing
	<b><u>6200 – ALLOTMENTS</u></b>
6210	Approved Allotments
6215	Estimated Unallotted Expenses
	<b><u>6300 – RESERVES</u></b>
6310	Approved Reserves
	<b><u>6400 – OTHER ALLOTMENT CHARGES</u></b>
6410	Encumbrances
	<b><u>6500 – EXPENDITURES/EXPENSES</u></b>
6505	Accrued Expenditures/Expenses
6510	Cash Expenditures/Expenses
6511	Depreciation/Amortization Expense
6512	Amortization Expense
6514	Capital Asset Acquisitions by Lease-Purchase Agreements or Certificates of Participation
6515	Bad Debts Expense
6516	Cost of Goods Sold
6525	Expense Adjustments/Eliminations (GAAP)
6560	Estimated Accrued Expenditures/Expenses

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE
6591	Depreciation/Amortization Expense (General Capital Assets Subsidiary Account Only)
6592	Interest Expense (General Long-Term Obligations Subsidiary Account Only)
6593	Amortization Expense (General Long-Term Obligations Subsidiary Account Only)
6594	Pollution Remediation Expense (General Long-Term Obligations Subsidiary Account Only)
6595	Other Post Employment Benefits Expense (General Long-Term Obligations Subsidiary Account Only)
6596	Excess Contributions for Pension Benefits (General Long-Term Subsidiary Account Only)
<b><u>7000 – AFRS/TREASURY CLEARING</u></b>	
<b><u>7100 – IN-PROCESS CONTROL</u></b>	
7110	Receipts In-Process
7120	Warrants In-Process/ACH (Automated Clearing House) Payments In-Process
7130	Warrant Cancellations In-Process
7140	Journal Vouchers In-Process
<b><u>9000 – FUND BALANCE AND NET ASSETS</u></b>	
<b><u>9100 – BUDGETARY CONTROL</u></b>	
9100	Budgetary Control Summary
<b><u>9110, 9120, and 9130 – NONSPENDABLE FUND BALANCE</u></b>	
9110	Nonspendable Permanent Fund Principal
9112	Nonspendable Permanent Funds – Unrealized Gain/Loss
9120	Nonspendable Consumable Inventories
9122	Nonspendable Petty Cash
9123	Nonspendable Investments
9130	Nonspendable Student Loans Receivable
9131	Nonspendable Receivables – Long-Term
<b><u>9200 – RESTRICTED FUND BALANCE</u></b>	
9230	Restricted for Higher Education
9232	Restricted for Education
9234	Restricted for Transportation
9238	Restricted for Other Purposes
9240	Restricted for Human Services

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE
9242	Restricted for Wildlife and Natural Resources
9244	Restricted for Local Grants and Loans
9246	Restricted for School Construction
9248	Restricted for State Facilities
9250	Restricted for Budget Stabilization
9252	Restricted for Debt Service
9255	Restricted for Cash and Investments with Escrow Agents and Trustees
9260	Restricted for Pollution Remediation Liabilities
	<b><u>9310, 9320, 9330, and 9340 – COMMITTED FUND BALANCE</u></b>
9310	Committed for Higher Education
9311	Committed for Education
9320	Committed for Transportation
9321	Committed for Other Purposes
9323	Committed for Human Services
9324	Committed for Wildlife and Natural Resources
9325	Committed for Local Grants and Loans
9330	Committed for State Facilities
9340	Committed for Debt Service
	<b><u>9370 - ASSIGNED FUND BALANCE</u></b>
9370	Assigned for Working Capital (OFM Only)
9372	Assigned for Other Purposes (OFM Only)
	<b><u>9390 - UNASSIGNED FUND BALANCE</u></b>
9390	Unassigned
	<b><u>9510, 9513 and 9514 - BUDGETARY RESERVES</u></b>
9510	Reserved for Encumbrances
9513	Reserved for Encumbrances for Reappropriated Capital Appropriations
9514	Reserved for Encumbrances for Continuing Operating Expenditure Authority
	<b><u>9350, 9400 and 9545 - PROPRIETARY/GOVERNMENT-WIDE NET ASSETS</u></b>
9350	Invested in Capital Assets, Net of Related Debt (OFM Only)
9400	Accumulated Earnings (Losses)
9410	Restricted Net Assets
9420	Restricted Net Assets for Fair Value Adjustments
9450	Unrestricted Net Assets (OFM Only)
9545	Reserved for Unemployment Compensation

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE
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**9550 and 9600 – NET ASSETS HELD IN TRUST - PENSIONS AND OTHER TRUSTS**

9550	Reserved for Retirement Systems
9551	Reserved for Deferred Compensation
9554	Reserved for Local Government Investment Pool Participants
9601	Reserved for Members (DRS Only)
9603	Reserved for Benefits (DRS Only)
9604	Reserved for Benefits – Medical (DRS Only)
9608	Reserved for Members Defined Contributions – SIB (DRS Only)
9609	Reserved for Members Defined Contributions – Self-Directed (DRS Only)

**9700 – FUND BALANCE/NET ASSET CHANGES AND CORRECTIONS**

9720	Prior Period Material Corrections (OFM Only)
9721	Fund Type Reclassification Changes (OFM Only)
9722	Accounting Policy Changes (OFM Only)
9723	Capital Asset Policy Changes

**9800 – GENERAL CAPITAL ASSETS VALUATION**

9850	Investment in General Capital Assets
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**9900 – AFRS CLEARING**

9910	Current Period Clearing (Subsidiary Accounts Only)
9920	Current Period Clearing (All Fund Types Except Subsidiary Accounts)
9940	Reserve Clearing (DRS Only)
9998	Beginning Balance Clearing (OFM Only)

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**75.40.20**      **Sequential by code number with description**  
 June 1, 2011

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**GL CODE**      **GENERAL LEDGER CODE DESCRIPTION**

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**0000 – BUDGETARY & FULL TIME EQUIVALENT (FTE) ACCOUNTS**

0001	<p>Estimated cash receipts</p> <p>Cash receipts are any moneys (e.g., checks, cash, warrants, credit or debit card amounts, or automated clearing house (ACH) transfers) received by the state during a period regardless of when the moneys are earned.</p>
0002	<p>Estimated cash disbursements</p> <p>Cash disbursements are any moneys (e.g., checks, cash, warrants, credit or debit card amounts, and ACH transfers paid by the state during a period regardless of when the related obligations are incurred.</p>
0003	<p>Estimated 25<sup>th</sup> month cash disbursements</p> <p>This GL code is used to record estimated cash disbursements at year-end.</p>
0004	<p>Estimated encumbrances</p> <p>This GL code is used to record estimated encumbrances.</p>
0005	<p>Estimated unallotted FTEs</p> <p>This GL code is used to record estimated unallotted FTEs.</p>
0006	<p>Estimated accrued receipts</p> <p>This GL code is used to record estimated accrued receipts.</p>
0064	<p>Estimated contract expenditures</p> <p>This GL code is used to record estimated contract expenditures.</p>
0110	<p>Approved estimated FTEs</p> <p>Equivalent of 2088 hours of work in a fiscal year. “Approved” indicates that OFM has reviewed and approved the allotment.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
0111	Adjusted estimated FTEs  Equivalent of 2088 hours of work in a fiscal year. "Adjusted" indicates that this is an allotment change made by the agency and is not reviewed and approved by OFM.
0120	Actual FTEs  This GL code is used to record FTEs disbursed from July 1 to June 30.
0130	Accrued FTEs  This GL code is used to record FTEs that have not yet been disbursed.
0139	Receivable liquidations  This GL code is used to record receivable liquidations.
0140	DSHS FTE liquidations  This GL code is used to record DSHS FTE liquidations.
0159	Liability liquidations  This GL code is used to record liability liquidations.
0311	Adjusted estimated revenue  The balance of this GL code represents revenues estimated to be received during the biennium. Adjusted means OFM does not review and approve these estimates.
0611	Approved unallotted (Opt. #1 Object)  Expenditure authority not specifically scheduled for expenditure. Approved means OFM has reviewed and approved these estimates.
0612	Adjusted unallotted (Opt. #1 Src. & Opt. #2)  Expenditure authority not specifically scheduled for expenditure. Adjusted means OFM does not review and approve these estimates.

## Uniform Chart of Accounts

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

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
0910	<p>Budgetary control</p> <p>This GL code is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this GL code should be zero.</p>
0995	<p>Expenditure control</p> <p>This GL code is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this GL code should be zero.</p>
0998	<p>Statistical clearing</p> <p>This GL code is used in AFRS as an offset for entering activity to general ledger accounts.</p>
<b><u>1000 – ASSETS OTHER THAN CAPITAL</u></b>	
<b><u>1100 – CASH</u></b>	
1110	<p>Cash in Bank</p> <p>This GL code is used to record all cash in the bank. This includes demand accounts such as checking and savings accounts. For treasury and treasury trust funds, only the State Treasurer uses this GL code. For local funds, this GL code is used by the individual state agency.</p>
1120	<p>Undeposited Local Cash</p> <p>This GL code is used to record all cash received by an agency, but not deposited into a bank account outside the treasury.</p>
1130	<p>Petty Cash</p> <p>This GL code is used to record petty cash on hand or in bank accounts for the purpose of making change or paying small obligations.</p>
1140	<p>Cash and Investments with Escrow Agents and Trustees</p> <p>This GL code is used to record: investments and/or cash held in escrow by a trustee or refunding agency pursuant to an advance refunding agreement; and investments and/or cash held in escrow by a trustee which represent the retained percentage of contracts payable.</p>

## Uniform Chart of Accounts

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

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1215	<p>Investments under Reverse Repurchase Agreements</p> <p>This GL code is used to record the carrying value of investments underlying reverse repurchase and similar agreements.</p>
1216	<p>Collateral held under Securities Lending Agreements</p> <p>This GL code is used to record the carrying value of the cash and securities received as collateral from the borrower under securities lending agreements where the state has the ability to pledge or sell the collateral. Corresponding liabilities are recorded in GL Code 5197.</p>
1219	<p>Investments in Commingled Trust Funds (SIB Only)</p> <p>This GL code is used to record cash contributions of nonagency type funds to commingled trust funds. At the end of a fiscal year, this GL code is to equal zero.</p>
1220	<p>Unamortized Premiums on Investments</p> <p>This GL code is used to record that portion of the excess of the amount paid for securities over their face value that has not yet been amortized.</p>
1230	<p>Unamortized Discounts on Investments</p> <p>This GL code is used to record that portion of the excess of the face value of securities over the amount paid for them that has not yet been amortized.</p>
1271	<p>Commingled Trust Funds Investments (SIB Only)</p> <p>This GL code is used solely in commingled trust funds to record the value of long-term securities and real estate held for the production of income.</p>
1272	<p>Commingled Trust Funds Unamortized Premiums on Investments (SIB Only)</p> <p>This GL code is used solely in commingled trust funds to record that portion of the excess of amounts paid for securities over their face value that has not yet been amortized.</p>
1273	<p>Commingled Trust Funds Unamortized Discounts on Investments (SIB Only)</p> <p>This GL code is used solely in commingled trust funds to record that</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	portion of the excess of the face value of securities over amounts paid for them that has not yet been amortized.
1278	<p>Commingled Trust Funds Valuation Allowance – Investments (SIB Only)</p> <p>This GL code is used solely in commingled trust funds to record fair value changes in investments in workers' compensation and pension trust funds. This GL code is not to be used in funds with investments accounted for on a cost basis.</p>
1280	<p>Valuation Allowance – Investments</p> <p>This GL code is used to record fair value changes (increases and decreases) relating to investments in accordance with GASB Statement No.31.</p>
	<b><u>1300 – SHORT-TERM RECEIVABLES</u></b>
	Receivables that are due within twelve months.
	<b><u>1310 and 1320 – SHORT-TERM RECEIVABLES</u></b>
1311	<p>Taxes Receivable</p> <p>The balance of this GL code represents the uncollected portion of taxes receivable, including associated interest and penalty charges.</p>
1312	<p>Accounts Receivable</p> <p>The balance of this GL code represents amounts owed on open accounts from private individuals or organizations for goods and services furnished by the state. Although taxes receivable are forms of accounts receivable, they are to be recorded and reported separately in either GL Code 1311 or 1328.</p>
1313	<p>Notes Receivable</p> <p>The balance of this GL code represents the uncollected portion of notes receivable. A note is defined as an unconditional written promise, signed by the maker, to pay a certain sum of money on demand or at a fixed or determinable future time either to the bearer or to the order of a person designated therein. Notes receivable may be held by the state as a designated payee or by endorsement.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1314	<p>Loans Receivable</p> <p>The balance of this GL code represents the uncollected portion of loans receivable. Loans are defined as amounts which have been loaned to individuals or organizations external to the state, including notes taken as security for such loans.</p>
1315	<p>Commingled Trust Funds Interest Receivable (SIB Only)</p> <p>The balance of this GL code represents the amount of interest receivable on commingled trust funds investments.</p>
1316	<p>Interest and Dividends Receivable</p> <p>The balance of this GL code represents the amount of interest and dividends receivable on investments.</p>
1317	<p>Other Interest Receivable</p> <p>The balance of this GL code represents the amount of interest receivable on state contract and loan programs.</p>
1318	<p>Unbilled Receivables</p> <p>The balance of this GL code represents the estimated amount of accounts receivable not yet billed to recipients of government goods and services.</p>
1319	<p>Other Receivables</p> <p>The balance of this GL code represents other receivables billed or supported by other evidence of indebtedness.</p>
1320	<p>Donations/Pledges Receivable</p> <p>The balance of this GL code represents the amount of private donation pledges due within one year where the eligibility requirements are met and the promise is verifiable, and the resources are measurable and probable of collection.</p>
1323	<p>Investment Trades Pending Receivable</p> <p>This GL code is used to record the value of the pending proceeds due at settlement date for investment sales recorded on a trade date basis.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1324	<p>Salaries and Fringe Benefits Receivable</p> <p>The balance of this GL code represents receivables due from individuals or organizations for salaries and fringe benefits.</p>
1328	<p>Tax Liens Receivable</p> <p>The balance of this GL code represents legal claims against property which have been exercised because of nonpayment of delinquent taxes, interest, and penalties. Amounts accumulated in this GL code include delinquent taxes, interest and penalties receivable thereon, and costs of converting delinquent taxes into tax liens.</p>
<p><b><u>1340 – ALLOWANCE FOR UNCOLLECTIBLE SHORT-TERM RECEIVABLES</u></b></p>	
<p>The balances of these allowance accounts are equal to the sum of the amounts estimated to be uncollectible from the current receivable accounts described above. A net receivable balance is reported on the financial statements by deducting the allowance from the receivable balance.</p>	
1341	<p>Allowance for Uncollectible Taxes Receivable</p> <p>The balance of this GL code represents the portion of taxes receivable that is estimated will never be collected.</p>
1342	<p>Allowance for Uncollectible Accounts Receivable</p> <p>The balance of this GL code represents the portion of accounts receivable that is estimated will never be collected.</p>
1343	<p>Allowance for Uncollectible Notes Receivable</p> <p>The balance of this GL code represents the portion of notes receivable that is estimated will never be collected.</p>
1344	<p>Allowance for Uncollectible Loans Receivable</p> <p>The balance of this GL code represents the portion of loans receivable that is estimated will never be collected.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1346	<p>Allowance for Uncollectible Interest Receivable on Investments</p> <p>The balance of this GL code represents the portion of interest receivable on investments which is estimated will never be collected.</p>
1347	<p>Allowance for Uncollectible Other Interest Receivable</p> <p>The balance of this GL code represents the portion of interest receivable on assets other than taxes and investments which is estimated will never be collected.</p>
1348	<p>Allowance for Uncollectible Tax Liens Receivable</p> <p>The balance of this GL code represents the portion of tax liens receivable that is estimated will never be collected.</p>
1349	<p>Allowance for Uncollectible Other Receivables</p> <p>The balance of this GL code represents the portion of other receivables which is estimated will never be collected.</p>
<b><u>1350 – SHORT-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL RECEIVABLES</u></b>	
1350	<p>Due from Other Funds – Advances</p> <p>The balance of this GL code represents advances due from other funds within an agency. This GL code is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1350 and 5150 are to equal each other.</p>
1351	<p>Due from Federal Government</p> <p>The balance of this GL code represents amounts due from federal agencies.</p>
1352	<p>Due from Other Governments</p> <p>The balance of this GL code represents amounts due from counties, municipalities, school districts, other local units of government, Indian tribes, and other states.</p>
1353	<p>Due from Other Funds</p> <p>The balance of this GL code represents amounts due from other funds within an agency. This GL code is to be accompanied by a valid fund code</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	in the general ledger subsidiary. Within an agency, all GL Codes 1353 and 5153 are to equal each other.
1354	Due from Other Agencies
	The balance of this GL code represents amounts due from other state agencies. This GL code is to be accompanied by a valid state agency code in the general ledger subsidiary. Statewide, all GL Codes 1354 and 5154 are to be in balance; therefore, every effort should be made to communicate with the other state agencies involved.
1355	Due from Other Funds – Pooled Cash and Investments
	The balance of this GL code represents amounts due from a fund within an agency into which surplus cash balances from other funds have been pooled for the purpose of making investments. Within an agency, all GL Codes 1355 and 5155 are to equal each other.
1359	Due from Component Units
	The balance of this GL code represents amount due from the state's discrete component units, for example the state's financing authorities.
	<b><u>1380 and 1390 – OTHER SHORT-TERM RECEIVABLES</u></b>
1381	L & I Premium Estimated Receivables
	The balance of this GL code represents the current portion of the actuarial estimate of premiums due.
1382	L & I Self-Insurance Receivables
	The balance of this GL code represents the current portion of workers compensation amounts due from self-insured employers.
1383	Travel Advances
	The balance of this GL code represents the amount of outstanding travel advances.

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
	<b><u>1400 – INVENTORIES</u></b>
1410	Consumable Inventories  The balance of this GL code represents the cost (or fair market value if donated) of inventories of consumable materials, supplies, and foodstuffs.
1415	Donated Inventories  The balance of this GL code represents the value of inventoriable <b>federally</b> donated commodities.
1420	Merchandise Inventories  The balance of this GL code represents the cost of goods held for resale rather than for use in operations.
1421	Warehouse Stock Adjustments (LCB Only)  The balance of this GL code represents the difference between standard cost (the normal cost of liquor inventory plus a loading charge for freight costs) and the actual cost of liquor inventory and freight.
1422	Unrealized Store Profits and Taxes (LCB Only)  The balance of this inventory contra GL code represents the difference between standard cost (the normal cost of liquor inventory plus a loading charge for freight costs) and full retail price (including all taxes except wine tax charged to GL Code 1423) of liquor inventory in the liquor outlets.
1423	Suspense Wine Tax (LCB Only)  The balance of this GL code represents amounts of wine tax applicable to wine inventories.
1430	Work-in-Process Inventories  The balance of this GL code represents the value of items of tangible personal property that are in process of production for sale in the ordinary course of business.

<b>GL CODE</b>	<b>GENERAL LEDGER CODE DESCRIPTION</b>
1440	Raw Materials Inventories  The balance of this GL code represents the value of items of tangible personal property that are to be currently consumed either directly or indirectly in the production of goods or services to be available for sale.
1450	Livestock  The balance of this GL code represents the cost of livestock that are to be consumed either directly or indirectly in the production of goods or services to be available for sale (excludes educational, laboratory and research animals).
<b><u>1500 – PREPAID EXPENSES</u></b>	
1510	Prepaid Expenses  The balance of this GL code represents the amount of disbursements made for benefits not yet received. Prepaid expenses differ from deferred charges in that prepaid expenses are spread over a shorter period of time and are regular recurring costs of operations.
<b><u>1600 – LONG-TERM RECEIVABLES</u></b>	
Long-Term Receivables are those which are not due within 12 months.	
1611	Taxes Receivable  The balance of this GL code represents the long-term portion of taxes and tax liens receivable, including the associated interest and penalty charges.
1614	Loans Receivable  The balance of this GL code represents the long-term portion of loans receivable.  Loans are defined as amounts which have been loaned to individuals or organizations external to the state, including notes taken as security for such loans.

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1615	<p>Allowance for Forgivable Loans – Nonprofits</p> <p>The balance of this GL code offsets forgivable loans to nonprofit organizations.</p>
1619	<p>Other Receivables</p> <p>The balance of this GL code represents long-term other receivables billed or supported by other evidences of indebtedness.</p>
1620	<p>Donations/Pledges Receivable</p> <p>The balance of this GL code represents the long-term amount of private donation pledges not due within twelve months where the eligibility requirements are met and the promise is verifiable, and the resources are measurable and probable of collection.</p>
<p><b><u>1640 – ALLOWANCE FOR UNCOLLECTIBLE LONG-TERM RECEIVABLES</u></b></p>	
	<p>The balances of these allowance accounts are equal to the sum of the amounts estimated to be uncollectible from the long-term receivable accounts described above. A net receivable balance is reported on the financial statements by deducting the allowance from the receivable balance.</p>
1641	<p>Allowance for Uncollectible Taxes Receivable</p> <p>The balance of this GL code represents the portion of long-term taxes and tax liens receivable that is estimated will never be collected.</p>
1644	<p>Allowance for Uncollectible Loans Receivable</p> <p>The balance of this GL code represents the portion of long-term loans receivable that is estimated will never be collected.</p>
1649	<p>Allowance for Uncollectible Other Receivables</p> <p>The balance of this GL code represents the portion of long-term other receivables that is estimated will never be collected.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
<b><u>1650 - LONG-TERM INTERGOVERNMENTAL AND INTRA- GOVERNMENTAL RECEIVABLES</u></b>	
1651	<p>Due from Federal Government</p> <p>The balance of this GL code represents long-term amounts due from federal agencies.</p>
1652	<p>Due from Other Governments</p> <p>The balance of this GL code represents long-term amounts due from counties, municipalities, school districts, other local units of government, Indian tribes, and other states.</p>
1653	<p>Due from Other Funds</p> <p>The balance of this GL code represents long-term amounts due from other funds within an agency. This GL code is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1653 and 5253 are to equal each other.</p>
1654	<p>Due from Other Agencies</p> <p>The balance of this GL code represents long-term amounts due from other state agencies. This GL code is to be accompanied by a valid state agency code in the general ledger subsidiary. Statewide, all GL Codes 1654 and 5254 are to be in balance; therefore, every effort should be made to communicate with the other state agencies involved.</p>
1655	<p>Allowance for Forgivable Loans – Other Governments</p> <p>The balance in this GL code offsets the amount of forgivable loans to other governments.</p>
1659	<p>Due from Component Units</p> <p>The balance of this GL code represents amounts due from the state's discrete component units, for example the state's financing authorities.</p>
1667	<p>Due from Other Funds - Internal Lending (UW Only)</p> <p>The balance of this GL code represents amounts due from the University of Washington (UW) internal lending program for central borrowing to the</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	business unit/department/auxiliary activity. Within the UW, GL Codes 1667, 5167, and 5267 are to equal each other.
	<b><u>1800 – GENERAL LONG-TERM OBLIGATIONS VALUATION</u></b>
1810	Amount Available in Debt Service Funds  The balance of this GL code represents the amount of fund balance available in debt service funds for the retirement of general long-term obligations. The balance is recorded in the General Long-Term Obligations Subsidiary Account.
1820	Amount to be Provided for Retirement of Long-Term Obligations  The balance of this GL code represents the amount to be provided from taxes or other general revenues to retire outstanding general long-term obligations. The balance is recorded in the General Long-Term Obligations Subsidiary Account.
	<b><u>1900 – OTHER ASSETS</u></b>
1910	Unamortized Discounts on Bonds Sold  The balance of this GL code represents the original issue discount (OID) on the sale of bonds that remains to be amortized over the remaining life of the bonds. This GL code is used when OID is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual, current financial resources basis of accounting) record OID to GL Code 3210 Revenue Source Code 0862 “Original Issue Discount.”
1911	Unamortized Discounts on Certificates of Participation  The balance of this GL code represents the original issue discount (OID) on the sale of certificates of participation (COP) that remains to be amortized over the remaining life of the COP. This GL code is used when OID is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual, current financial resources basis of accounting) record OID to GL Code 3210 Revenue Source Code 0862 “Original Issue Discount.”

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
1920	<p>Unamortized Bond Issue Costs</p> <p>The balance of this GL code represents bond costs of issuance (COI), including underwriters' discount, that remain to be amortized over the remaining life of the bond issue. This GL code is used when the COI are material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). If the COI are immaterial, and absent detail information related to issue costs, record COI to GL Code 6510 using subobject PC "Other Debt Costs."</p>
1921	<p>Unamortized Certificates of Participation Issue Costs</p> <p>The balance of this GL code represents Certificate of Participation (COP) costs of issuance (COI), including underwriters' discount, that remain to be amortized over the remaining life of the COP. This GL code is used when the COI are material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). If the COI are immaterial, and absent detail information related to issue costs, record COI to GL Code 6510 using subobject PC "Other Debt Costs."</p>
1950	<p>Investment in Joint Ventures</p> <p>This GL code is used to record explicit, measurable equity interests in joint ventures.</p>
1960	<p>Negative Net Pension Obligation</p> <p>The balance of this GL code represents the state's cumulative contributions for pension benefits that exceed the state's annual required contribution (ARC) for the current and prior fiscal years. Because this GL code does not represent available spendable resources, it is only to be used to facilitate full accrual basis financial reporting.</p>
<p><b><u>2000 – CAPITAL ASSETS</u></b></p> <p>Capital assets are assets that have initial useful lives extending beyond one year and meet the state's capitalization policy. Capital assets of the state include land, infrastructure, improvements to land, buildings, leasehold improvements, vehicles, furnishings, equipment, collections, and all other tangible and intangible assets that are used in state operations.</p>	

## Uniform Chart of Accounts

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

- Non-Depreciable Capital Assets
- Depreciable Capital Assets

**2100 – NON-DEPRECIABLE CAPITAL ASSETS**

2110	Land
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The balance of this GL code represents the original cost, or estimated value at time of donation, of land owned by the state. Land also includes land use rights with indefinite useful lives, such as easements, mineral, timber, and water rights, acquired with the purchase of the underlying land.

2120	Transportation Infrastructure – Modified Approach
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The balance of this GL code represents the cost of the state highway system operated by the Department of Transportation. These assets normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets, and include roads, bridges, tunnels, and drainage systems related to roads. Infrastructure included in this category use the modified approach to depreciation. (Depreciable transportation infrastructure and all other infrastructure assets are categorized under "Infrastructure" GL Code 2370).

2130	Art Collections, Library Reserve Collections, and Museum and Historical Collections
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The balance of this GL code represents the cost of individual works of art or a group of original art works, documents and books with historical or literary significance, and artifacts. The items in this category have useful lives that are not diminished over time and meet the criteria for a non-capitalizable collection (refer to Subsection 30.20.22.a), but are capitalized at the discretion of the agency.

2140	Intangible Assets (Non-land use) with Indefinite Useful Lives
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The balance of this GL code represents the cost of purchased or constructed intangible assets for which there are no factors that limit the useful life of the asset. Refer to GL Code 2470 "Intangible Assets with Definite Useful Lives."

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	<b><u>2200 – BUILDINGS</u></b>
2210	Buildings  The balance of this GL code represents the cost of permanent buildings and any capitalized improvements to such buildings. It does not include furniture, fixtures, or other equipment not an integral part of the building, or leasehold improvements that are separately categorized.
2220	Allowance for Depreciation – Buildings  The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of buildings. Buildings may be depreciated either as a whole or by individual component.
	<b><u>2300 - IMPROVEMENTS OTHER THAN BUILDINGS, LEASEHOLD IMPROVEMENTS, AND INFRASTRUCTURE</u></b>
2310	Improvements other than Buildings  The balance of this GL code represents the cost of permanent improvements which add value to land such as fences, retaining walls, etc.
2320	Allowance for Depreciation - Improvements other than Buildings  The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of assets capitalized as improvements other than buildings.
2350	Leasehold Improvements  The balance of this GL code represents the cost of buildings, structural alterations, and improvements added to leased property.
2360	Allowance for Depreciation – Leasehold Improvements  The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of the leasehold improvements, or the remaining term of the lease, whichever is shorter.
2370	Infrastructure  The balance of this GL code represents the cost of <u>depreciable</u> long-lived

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	capital assets that normally are stationary in nature and preserved for a significantly greater number of years than most capital assets. Examples include roads, bridges, sidewalks, lighting systems, and water and sewer systems. Infrastructure included in this category may not use the modified approach to depreciation. Refer to GL Code 2120 "Transportation Infrastructure – Modified Approach."
2380	Allowance for Depreciation – Infrastructure  The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of infrastructure.
<b><u>2400 – FURNISHINGS, EQUIPMENT, COLLECTIONS, AND INTANGIBLES</u></b>	
2410	Furnishings and Equipment  The balance of this GL code represents the acquisition cost of furnishings, equipment, and other tangible property not included elsewhere with a useful life of more than one year.
2420	Allowance for Depreciation – Furnishings and Equipment  The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of assets capitalized as furnishings and equipment.
2430	Library Resources  The balance of this GL code represents the cost of items that are loaned out, such as books, periodicals, and microfilm, that become unusable or dated and require replacement. These are items whose useful lives are diminished by display, educational or research applications, or use. This does not include certain library reserve collections with historical or literary significance where specific criteria have been met and whose useful lives are not diminished over time. Refer to Subsection 30.20.22.a.
2440	Allowance for Depreciation – Library Resources  The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of library resources.

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
2450	<p>Art Collections, Library Reserve Collections, and Museum and Historical Collections</p> <p>The balance of this GL code represents the cost of individual works of art or a group of items of original art work, documents and books with historical or literary significance, and artifacts whose useful lives diminish over time by display or educational or research applications. This would include items subject to deterioration due to weather.</p> <p>This does not include certain art collections, library reserve collections, or museum and historical collections where specific criteria have been met and whose useful lives are not diminished over time. Refer to Subsection 30.20.22.a.</p>
2460	<p>Allowance for Depreciation – Art Collections, Library Reserve Collections, and Museum and Historical Collections</p> <p>The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of art collections, library reserve collections, and museum and historical collections.</p>
2470	<p>Intangible Assets with Definite Useful Lives</p> <p>The balance of this GL code represents the costs of purchased or internally developed intangible assets for which there are factors that limit the useful life of the asset. Factors that could limit the useful life of an intangible asset include legal, contractual, regulatory, technological, or impairment of use. Examples include software, patents, trademarks and copyrights. Refer to GL Code 2140 "Intangible Assets (non-land use) with Indefinite Useful Lives."</p>
2480	<p>Allowance for Amortization – Intangible Assets</p> <p>The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of intangible assets.</p>
<b><u>2500 - CONSTRUCTION IN PROGRESS</u></b>	
2510	<p>Construction in Progress</p> <p>The balance of this GL code represents the cost of construction work undertaken but not yet substantially completed, accepted, and placed into service.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
<b><u>3000 - REVENUES AND OTHER FINANCING SOURCES</u></b>	
<b><u>3100 - ESTIMATED REVENUES</u></b>	
3110	<p>Approved Estimated Revenues</p> <p>The balance of this GL code represents revenues estimated to be received during the biennium. Approved means OFM has reviewed and approved these estimates.</p>
3198	<p>Estimated Revenue – Original</p> <p>The balance of this GL code represents original budget revenues estimated to be received during the biennium.</p>
<b><u>3200 - ACTUAL REVENUES</u></b>	
3205	<p>Accrued Revenues</p> <p>This GL code is used to record accrued revenues when the GAAP revenue recognition criteria, pertinent to the fund type, is met. This GL code is to be used with an offsetting entry to the appropriate receivable or liability account.</p>
3210	<p>Cash Revenues</p> <p>This GL code is used to record all revenue receipts including undeposited receipts received from July 1 to June 30. This GL code may also be used by unique AFRS agencies to record accrued revenues during the year but is to be adjusted at year-end to reflect <b>only</b> revenues actually received.</p>
3213	<p>Gains and Losses on Sales of Capital Assets</p> <p>This GL code is used to record differences between the net book value of capital assets and the actual compensation received in disposing of the assets. Revenue source code 0418 "Gains and Losses on Sales of Capital Assets" is to be used with this GL code. (Used only in enterprise, internal service, and pension trust funds.)</p>
3215	<p>Immaterial Adjustments to Prior Periods</p> <p>This GL code is used to record adjustments to beginning fund equity accounts that are less than the materiality criteria for the particular "GAAP</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
	Roll-Up Fund." The GL code is also used to record the liquidation of over-estimated accrued expenditures. Revenue source code 0485 "Immaterial Prior Period Adjustments," or revenue source code 0486 "Recoveries of Prior Expenditure Authority Expenditures," is to be used with this GL code, respectively.
3220	Noncash Revenues  This GL code is used to record all noncash revenues (e.g., amortization of premiums and/or discounts on investments; changes in the fair value of investments). This code is not to be used for revenue that will be received in cash in a future period.
3221	Other Financing Sources  This GL code is used to record all other financing sources, such as acquisitions of capital assets through lease-purchase agreements or certificates of participation (COPs). Generally, an offsetting entry to GL Code 6514 is to be made. This code is used only in governmental funds. In most cases, GL Code 3221 should equal GL Code 6514.
3225	Revenue Adjustments/Eliminations (GAAP)  This GL code is used in allotted funds when a difference occurs in GAAP and budgetary recording of an accounting event. For example, when recording the sale of a capital asset in an allotted enterprise fund, it is necessary to debit cash and accumulated depreciation and credit the capital asset, then debit or credit, as appropriate, GL Code 3213. For budgetary reporting, it is also necessary to debit this GL code and credit GL Code 3210 for the cash received.
3260	Estimated Accrued Revenues  This GL code is used at the end of the biennium to record accrued revenues when GAAP revenue criteria pertaining to the fund type is met but the exact amount is not known.
	<b><u>4300 - CASH IN CUSTODY OF STATE TREASURER</u></b>
4310	Current Treasury Cash Activity (OST Only)  This GL code is used to record all treasury cash activity within a biennium

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	that has been recorded by the State Treasurer. The in-process control accounts (GL Code series 7XXX) are to be used for cash activity that has occurred as of June 30, but has not been recorded by the State Treasurer.
4315	<p>Warrants Outstanding (OST Only)</p> <p>This GL code is used to record warrants issued by agencies that have not been redeemed by the State Treasurer, canceled by the agency, or canceled by the Statute of Limitations.</p>
4320	<p>Beginning Treasury Cash Balance Adminstrating Agency (OFM Only)</p> <p>This is a system generated GL code that represents the prior biennium's June 30 ending treasury cash balance for a fund as presented in the state's <i>Comprehensive Annual Financial Report</i>.</p>
4325	<p>Beginning Treasury Cash Balance - Agency</p> <p>This is a system-generated GL code that represents the portion of the prior biennium's June 30 ending treasury cash balance for an account that pertains to a particular reporting state agency. The balance of this GL code is included in GL Code 4320, "Beginning Treasury Cash Balance," on the administering agency's general ledger. A system generated offsetting credit to GL Code 4325 is also provided on the administering agency's general ledger to avoid overstating beginning cash in the fund. Therefore, at the fund level all amounts in GL Code 4325 are to net out to a zero balance. All corrections to GL Code 4325 are to be made by the fund's administering agency to adjust the cash balances of both the administering <b>and/or</b> other agencies. GL Code 4325 does not apply to local cash in agency funds outside the State Treasury.</p>
	<b><u>5000 – LIABILITIES</u></b>
	<b><u>5100 - SHORT-TERM LIABILITIES</u></b>
	Short-term liabilities generally are those that are expected to be paid within twelve months.

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
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**5110 - SHORT-TERM PAYABLES**

5111	<p>Accounts Payable</p> <p>The balance of this GL code represents the amounts owing on open accounts for goods and services received by June 30.</p>
5112	<p>Interest Payable</p> <p>The balance of this GL code represents the amount of interest owed on accounts and contracts payable.</p>
5113	<p>Claims and Judgments Payable</p> <p>The balance of this GL code represents actual or estimated amounts owed as the result of court decisions or administrative actions.</p>
5114	<p>Annuities Payable (LOT Only)</p> <p>The balance of this GL code represents the short-term portion of lottery prize annuities payable.</p>
5115	<p>Contracts Payable</p> <p>The balance of this GL code represents the amount of obligations for contracts outstanding and payable.</p>
5116	<p>Retained Percentages Payable</p> <p>The balance of this GL code represents the percentage of the total contract price that is not paid pending final inspection or the lapse of a specified time period.</p>
5117	<p>Construction Contracts Payable</p> <p>The balance of this GL code represents amounts due on contracts for the construction of buildings and other improvements.</p>
5118	<p>Benefits Claims Payable (L&amp;I Only)</p> <p>The balance of this GL code represents the current portion of the actuarial present value of the workers' compensation liability to pay future industrial</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	insurance claims and similar benefits to qualifying individuals sustaining work-related injuries.
5119	Employee Insurance Benefits Payable  The balance of this GL code represents the actuarial value of employee insurance claims payable by the Health Care Authority.
	<b><u>5120, 5130, and 5140 - SHORT-TERM ACCRUED LIABILITIES</u></b>
5121	Matured Bonds Payable  The balance of this GL code represents amounts of unpaid bonds that have reached or passed maturity date.
5122	Matured Interest Payable  The balance of this GL code represents amounts of payable but unpaid interest on bonds.
5123	Investment Trades Pending Payable  This GL code is used to record the amount due for investment acquisitions between trade date and settlement date.
5124	Accrued Salaries and Fringe Benefits Payable  The balance of this GL code represents salaries and fringe benefits earned but not paid.
5125	Accrued Vacation Leave Payable  The balance of this GL code represents salaries and associated payroll related payments for the amount of vacation leave owed but not paid.
5126	Accrued Prizes Payable (LOT Only)  The balance of this GL code represents amounts of potential lottery prizes payable for all outstanding tickets distributed.
5127	Accrued Sick Leave Payable  The balance of this GL code represents salaries and associated payroll related payments for the estimated amount of accumulated sick leave that is probable the state will cash out.

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
5128	<p>Accrued Compensatory Time Payable</p> <p>The balance of this GL code represents salaries and associated payroll related payments for the amount of compensatory time owed but not paid.</p>
5130	<p>Due to Fiscal Agents</p> <p>The balance of this GL code represents amounts due to fiscal agents.</p>
5140	<p>Due to Terminated Employees</p> <p>The balance of this GL code represents amounts due to members of a public employee's retirement system who have resigned, or who have been terminated for reasons other than death, prior to retirement.</p>
5145	<p>Due to Deceased Employees' Estates</p> <p>The balance of this GL code represents amounts due to estates of deceased employees.</p>
5148	<p>L &amp; I Retrospective Program Estimated Premium Refund Payables</p> <p>The balance of this GL code represents the current portion of the actuarial estimate of premiums due back to employers participating in the program.</p>
5149	<p>L &amp; I Claims Administration Expense Payable</p> <p>The balance of this GL code represents the current portion of the actuarial estimate of the workers' compensation liability to pay future administration expenses for operating the workers' compensation plan.</p>
<b><u>5150 - SHORT-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL PAYABLES</u></b>	
5150	<p>Due to Other Funds – Advances</p> <p>The balance of this GL code represents advances due to other funds within an agency. This GL code is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1350 and 5150 are to equal each other.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
5151	<p>Due to Federal Government</p> <p>The balance of this GL code represents obligations due to federal agencies.</p>
5152	<p>Due to Other Governments</p> <p>The balance of this GL code represents obligations due to counties, municipalities, school districts, other local units of governments, Indian tribes, and other states.</p>
5153	<p>Due to Other Funds</p> <p>The balance of this GL code represents amounts due to other funds within an agency. This GL code is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1353 and 5153 are to equal each other.</p>
5154	<p>Due to Other Agencies</p> <p>The balance of this GL code represents amounts due to other state agencies. This GL code is to be accompanied by a valid state agency code in the general ledger subsidiary. Statewide, all GL Codes 1354 and 5154 are to be in balance; therefore, every effort should be made to communicate with the other state agencies involved.</p>
5155	<p>Due to Other Funds - Pooled Cash and Investments</p> <p>The balance of this GL code represents amounts due to other funds within an agency that pooled their surplus cash balances into a single fund for the purpose of making investments. Within an agency, all GL Codes 1355 and 5155 are to equal each other.</p>
5156	<p>Due to Owner Funds - Local Government Investment Pool (OST Only)</p> <p>The balance of this GL code represents amounts on deposit with the Local Government Investment Pool that are due to owner funds. Statewide all GL Codes 1206 and 5156 are to be in balance.</p>
5157	<p>Due to Owner Funds - Commingled Trust Funds Investment Income (SIB Only)</p> <p>The balance of this GL code represents cash and noncash investment income recorded in commingled trust funds that are due to owner funds.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5158	<p>Due to Department of Revenue - Taxes</p> <p>The balance of this GL code represents taxes collected but <b>not</b> reported to the Department of Revenue. This GL code is to be used in lieu of GL Code 5154 and is <b>not</b> to be accompanied by an entry in the general ledger subsidiary.</p>
5159	<p>Due to Primary Government</p> <p>The balance of this GL code represents amounts due from the state's discrete component units to the primary government of the state.</p>
<b><u>5160 - SHORT-TERM BONDS PAYABLE</u></b>	
5161	<p>General Obligation Bonds Payable</p> <p>The balance of this GL code represents the principal portion of bonds maturing within one year that are secured by an unconditional pledge of the full faith and credit and taxing power of the state.</p>
5162	<p>Revenue Bonds Payable</p> <p>The balance of this GL code represents the principal portion of bonds maturing within one year that are secured by specific sources of revenue and do not involve a pledge of the full faith and credit of the state.</p>
5163	<p>Limited Obligation Bonds Payable</p> <p>The balance of this GL code represents the principal portion of bonds maturing within one year and payable from dedicated revenues.</p>
5164	<p>Zero-Coupon Bonds Payable</p> <p>The balance of this GL code represents the issue value plus the accreted interest on bonds maturing within one year.</p>
5167	<p>General Revenue Bonds Payable - Internal Lending (UW Only)</p> <p>The balance of this GL code represents the outstanding principal on bonds maturing with one year that are payable from University of Washington (UW) general revenues. These amounts are due to the internal lending program for central borrowing from the business unit/department/auxiliary activity. Within the UW, GL Codes 1667, 5167, and 5267 are to equal each other.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5169	<p>Other Bonds Payable</p> <p>The balance of this GL code represents the principal portion of bonds maturing within one year and not classifiable under any of the other bond payable general ledger accounts.</p>
<b><u>5170 - SHORT-TERM INSTALLMENTS AND LEASES PAYABLE</u></b>	
5171	<p>Installment-Purchase Contracts Payable</p> <p>The balance of this GL code represents the current portions of the present value of total future stipulated payments on installment-purchase contracts.</p>
5172	<p>Lease-Purchase Agreements Payable</p> <p>The balance of this GL code represents the current portions of the present value of total future stipulated payments on lease-purchase agreements.</p>
5173	<p>Certificates of Participation/Notes Payable</p> <p>The balance of this GL code represents the portion of the certificates of participation payable issued through the Office of State Treasurer for qualifying asset purchases under 39.94 RCW that are maturing within one year.</p>
<b><u>5180 and 5190 - OTHER SHORT-TERM LIABILITIES</u></b>	
5181	<p>Employee Insurance Deductions Payable</p> <p>The balance in this GL code represents amounts held for purchase of employee medical insurance. The money is derived from employee payroll deductions.</p>
5182	<p>EBT Authorized Benefits Payable</p> <p>The balance in this GL code represents EBT benefits that have been authorized but have not yet been paid.</p>
5183	<p>Liability for Expunged EBT Benefits</p> <p>The balance in this GL code represents liabilities arising from the expungement of EBT benefits.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
5184	<p>Tuition Benefits Payable</p> <p>The balance in this GL code represents the short-term portion of amounts held for the purchase of tuition units under the advanced college tuition payment program.</p>
5187	<p>Industrial Insurance and Medical Aid Deductions Payable</p> <p>The balance in this GL code represents amounts deducted from employees' pay for medical aid, and the employer share of the medical aid and industrial insurance.</p>
5188	<p>Savings Bond Deductions Payable</p> <p>The balance in this GL code represents amounts held for future purchases of U.S. Government Savings Bonds. The moneys are derived from miscellaneous deductions from employees' pay.</p>
5189	<p>Garnishment Deductions Payable</p> <p>The balance in this GL code represents amounts deducted from employees' pay for garnishments and levies and held for subsequent distribution as ordered by the courts</p>
5191	<p>Deposits Payable</p> <p>The balance of this GL code represents amounts payable for deposits made by customers or contractors.</p>
5192	<p>Deferred Revenues</p> <p>The balance of this GL code represents the short-term portion of amounts for which the asset recognition criteria have been met, but for which the revenue recognition criteria have not been met.</p>
5193	<p>Liability for Unclaimed Property Refunds</p> <p>The balance of this GL code represents the short-term portion of unclaimed property held by the state that is expected to be refunded to claimants.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
5194	<p>Liability for Canceled Warrants/Checks</p> <p>This GL code is used to record liabilities arising from the cancellation of warrants or checks.</p>
5195	<p>Deferred Expenditure Recoveries</p> <p>The balance of this GL code represents amounts for which the asset recognition criteria have been met, but for which the recognition criteria for the expenditure recoveries have not been met.</p>
5196	<p>Obligations under Reverse Repurchase Agreements</p> <p>This GL code is used to record liabilities arising from reverse repurchase and similar agreements.</p>
5197	<p>Obligations under Securities Lending Agreements</p> <p>This GL code is used to record the liabilities arising from securities lending agreements that require the recording of collateral cash and securities as assets.</p>
5198	<p>Loans Payable</p> <p>This GL code is used to reflect the balances of any other outstanding short-term loans payable authorized by statute to meet current obligations.</p>
5199	<p>Other Liabilities</p> <p>The balance of this GL code represents other current liabilities.</p>
<p><b><u>5200 - LONG-TERM OBLIGATIONS</u></b></p> <p>Long-Term Obligations generally are those that are not expected to be paid within the next twelve months. Long-term obligations resulting from activities in proprietary and fiduciary funds are accounted for in the funds themselves. Long-term obligations in governmental funds, that are not intended to be paid from expendable available financial resources, are generally accounted for in the General Long-Term Obligations Subsidiary Account.</p>	

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
<b><u>5210, 5220, and 5240 - LONG-TERM PAYABLES</u></b>	
5212	<p>Zero-Coupon Bonds – Accreted Interest Payable</p> <p>The balance of this GL code represents the amount of interest accreted but not due within the next year on zero-coupon bonds payable.</p>
5213	<p>Claims and Judgments Payable</p> <p>The balance of this GL code represents the long-term actual or estimated amounts owed as the result of court decisions or administrative actions.</p>
5216	<p>Retained Percentages Payable</p> <p>The balance of this GL code represents the long-term percentage of the total contract price that is not paid pending final inspection or the lapse of a specified time period.</p>
5225	<p>Accrued Vacation Leave Payable</p> <p>The balance of this GL code represents the noncurrent portion of salaries and associated payroll payments for the amount of vacation leave owed but not paid.</p>
5226	<p>Annuities Payable (LOT Only)</p> <p>The balance of this GL code represents the long-term portion of lottery prize annuities payable.</p>
5227	<p>Accrued Sick Leave Payable</p> <p>The balance of this GL code represents the noncurrent portion of salaries and associated payroll related payments for the estimated amount of accumulated sick leave that is probable the state will cash out.</p>
5228	<p>Accrued Compensatory Time Payable</p> <p>The balance of this GL code represents the noncurrent portion of salaries and associated payroll payments for the amount of compensatory time owed but not paid.</p>
5247	<p>Liability for Deferred Compensation</p> <p>The balance of this GL code represents the long-term amounts payable for employee deferred compensation.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
<b><u>5250 - LONG-TERM INTERGOVERNMENTAL AND INTRA- GOVERNMENTAL PAYABLES</u></b>	
5251	<p>Due to Federal Government</p> <p>The balance of this GL code represents long-term obligations due to federal agencies.</p>
5252	<p>Due to Other Governments</p> <p>The balance of this GL code represents long-term obligations due to counties, municipalities, school districts, other local units of government, Indian tribes and other states.</p>
5253	<p>Due to Other Funds</p> <p>The balance of this GL code represents long-term amounts due to other funds within an agency. This GL code is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1653 and 5253 are to equal each other.</p>
5254	<p>Due to Other Agencies</p> <p>The balance of this GL code represents long-term amounts due to other state agencies. This GL code is to be accompanied by a valid state agency code in the general ledger subsidiary. Statewide, all GL Codes 1654 and 5254 are to be in balance; therefore, every effort should be made to communicate with the other state agencies involved.</p>
5259	<p>Due to Primary Government</p> <p>The balance in this GL code represents the long-term portion of the amounts due from the state's discrete component units to the primary government of the state.</p>
<b><u>5260 - LONG-TERM BONDS PAYABLE</u></b>	
5261	<p>General Obligation Bonds Payable</p> <p>The balance of this GL code represents the outstanding principal due on bonds maturing beyond one year that are secured by an unconditional pledge of the full faith and credit and taxing power of the state.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
5262	<p>Revenue Bonds Payable</p> <p>The balance of this GL code represents the outstanding principal due on bonds maturing beyond one year that are secured by specific sources of revenue and do not involve a pledge of the full faith and credit of the state.</p>
5263	<p>Limited Obligation Bonds Payable</p> <p>The balance of this GL code represents the outstanding principal on bonds due beyond one year that are payable from dedicated revenues.</p>
5264	<p>Zero-Coupon Bonds Payable</p> <p>The balance of this GL code represents the issue value of bonds issued with a deep bond discount and due beyond one year.</p>
5266	<p>Deferred Gain/Loss on COP Refunding</p> <p>The balance of this GL code represents the gain/loss on a proprietary or trust fund COP refunding that remains to be amortized.</p>
5267	<p>General Revenue Bonds Payable - Internal Lending (UW Only)</p> <p>The balance of this GL code represents the outstanding principal on bonds due beyond one year that are payable from University of Washington (UW) general revenues. These amounts are due to the internal lending program for central borrowing from the business unit/department/auxiliary activity. Within the UW, GL Codes 1667, 5167, and 5267 are to equal each other.</p>
5268	<p>Deferred Gain/Loss on Bond Refunding</p> <p>The balance of this GL code represents the gain/loss on a proprietary or trust bond refunding that remains to be amortized.</p>
5269	<p>Other Bonds Payable</p> <p>The balance of this GL code represents the outstanding principal of bonds not classified under any of the other bond payable general ledger accounts due beyond one year.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
<b><u>5270 - LONG-TERM INSTALLMENTS AND LEASES PAYABLE</u></b>	
5271	<p>Installment-Purchase Contracts Payable</p> <p>The balance of this GL code represents the long-term portions of the present value of total future stipulated payments on installment-purchase contracts.</p>
5272	<p>Lease-Purchase Agreements Payable</p> <p>The balance of this GL code represents the long-term portions of the present value of total future stipulated payments on lease-purchase agreements.</p>
5273	<p>Certificates of Participation/Notes Payable</p> <p>The balance of this GL code represents the long-term portions of the certificates of participation payable issued through the Office of the State Treasurer for qualifying asset purchases under chapter 39.94 RCW.</p>
<b><u>5280 and 5290 - OTHER LONG-TERM OBLIGATIONS</u></b>	
5281	<p>Unfunded Pension Obligations</p> <p>The balance of this GL code represents the unfunded benefits attributable to retirees, beneficiaries, terminated employees and current covered employees entitled to benefits, as a result of their credited services to date. To the extent that such an amount has not been funded with expendable available financial resources, such unfunded amount is to be reported.</p>
5282	<p>Other Post Employment Benefits Obligation</p> <p>The balance of this GL code represents the difference (since the effective date of GASB Statement No. 45) between the annual actuarially determined OPEB cost and the state's contribution to the plan.</p>
5284	<p>Tuition Benefits Payable</p> <p>The balance in this GL code represents the long-term portion of amounts held for the purchase of tuition units under the advanced college tuition payment program.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5285	<p>Benefits Claims Payable (L&amp;I Only)</p> <p>The balance of this GL code represents the long-term portion of the actuarial present value of the workers' compensation liability to pay future medical aid claims, industrial insurance claims, and similar benefits to qualifying individuals sustaining work-related injuries.</p>
5286	<p>Claims Administration Expense Payable (L&amp;I Only)</p> <p>The balance of this GL code represents the long-term portion of the actuarial estimate of the workers' compensation liability to pay future administration expenses for operating the workers' compensation plan.</p>
5287	<p>Pollution Remediation Obligation</p> <p>The balance of this GL code represents the state's liability for remediation activities to address the current or potential detrimental effects of existing pollution.</p>
5291	<p>Deposits Payable</p> <p>The balance of this GL code represents long-term amounts payable for deposits made by customers or contractors.</p>
5292	<p>Deferred Revenues</p> <p>The balance of this GL code represents the long-term portion of amounts for which the asset recognition criteria have been met, but for which revenue recognition criteria have not been met.</p>
5293	<p>Liability for Unclaimed Property Refunds</p> <p>The balance of this GL code represents the long-term portion of unclaimed property held by the state that is expected to be refunded to claimants.</p>
5297	<p>Fees Payable</p> <p>The balance of this GL code represents the long-term portion of fees payable by the state in transactions involving bond and COP sales.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5299	<p>Other Obligations</p> <p>The balance of this GL code represents long-term portions of other long-term obligations.</p>
	<b><u>5900 - OTHER CREDITS</u></b>
5910	<p>Unamortized Premiums on Bonds Sold</p> <p>The balance of this GL code represents the original issue premium (OIP) on the sale of a bond that remains to be amortized over the remaining life of the bonds. This GL code is used when the OIP is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual, current financial resources basis of accounting) record OIP to GL Code 3210 Revenue Source Code 0863 "Original Issue Premium."</p>
5920	<p>Unamortized Premiums on COPs Sold</p> <p>The balance of this GL code represents the original issue premium (OIP) on the sale of a COP that remains to be amortized over the remaining life of the COP. This GL code is used when the OIP is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual, current financial resources basis of accounting) record OIP to GL Code 3210 Revenue Source Code 0863 "Original Issue Premium."</p>
5990	<p>Undistributed Investment Proceeds</p> <p>The balance of this GL code represents the proceeds of investment sales that have not been distributed to the investment principal and interest income accounts.</p>
	<b><u>6000 - BUDGETARY AND EXPENDITURE/EXPENSE CONTROL</u></b>
	<b><u>6100 - EXPENDITURE AUTHORITY AND ESTIMATED EXPENDITURES</u></b>
6110	<p>Approved Unallotted Expenditure Authority</p> <p>The balance of this GL code represents the unallotted portion of legislative</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	appropriations or the estimate of nonappropriated expenditures/expenses not intended to be spent during the fiscal period.
	<b><u>6200 – ALLOTMENTS</u></b>
6210	Approved Allotments  The balance of this GL code represents authorized allotments of appropriated funds for the biennium.
6215	Estimated Unallotted Expenses  The balance of this GL code represents estimated nonbudgeted expenses that are not included in the agency allotment plan. (Used only in enterprise and internal service funds.)
	<b><u>6300 – RESERVES</u></b>
6310	Approved Reserves  The balance of this GL code represents amounts transferred from allotted status to reserve status for legislative appropriations.
	<b><u>6400 - OTHER ALLOTMENT CHARGES</u></b>
6410	Encumbrances  This GL code is used to record encumbrance activity from July 1 to June 30 each year. GL Code 9510, "Reserved for Encumbrances" is the offsetting entry to this GL code. At the end of a biennium, this GL code is to equal zero.
	<b><u>6500 - EXPENDITURES/EXPENSES</u></b>
6505	Accrued Expenditures/Expenses  This GL code is used to record expenditures/expenses for goods and/or services that meet GAAP recognition criteria of the fund type, but remain unpaid.
6510	Cash Expenditures/Expenses  This GL code is used to record all expenditures/expenses paid from July 1

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	to June 30. Accrued expenditures/expenses may also be recorded by unique AFRS agencies in this general ledger account.
6511	<p>Depreciation/Amortization Expense</p> <p>This GL code is used to record the amount of depreciation and amortization computed on capital assets owned by proprietary and trust fund type accounts. This GL code is to be offset by an entry to the appropriate GL Code series 2XXX, "Allowance for Depreciation" or "Allowance for Amortization – Intangible Assets."</p>
6512	<p>Amortization Expense</p> <p>This GL code is used to record the amortization of premiums and/or discounts on bonds payable or other debt instruments of the state. It is also used to record the amortization of the deferred gain/loss on bond refundings. (Used only in proprietary and trust funds.)</p>
6514	<p>Capital Asset Acquisitions by Lease - Purchase Agreements or Certificates of Participation</p> <p>This GL code is used to record acquisitions of capital assets through lease-purchase agreements or certificates of participation (COPs). GL 6514 should be used only in governmental funds. In most cases, GL Code 6514 should equal GL Code 3221.</p>
6515	<p>Bad Debts Expense</p> <p>This GL code is used to record the expense recognized in the process of valuing accounts receivable that had revenue as the offsetting entry. It indicates the portion of receivables that is estimated never to be collected. (Used only in proprietary and trust funds.)</p>
6516	<p>Cost of Goods Sold</p> <p>This GL code is used to record the inventory cost incurred upon sale of purchased or produced merchandise held for resale. (Used only with nonbudgeted sub-objects FA through FJ.)</p>
6525	<p>Expense Adjustments/Eliminations (GAAP)</p> <p>This GL code is used in allotted funds when a difference occurs in GAAP and budgetary recording of an accounting event. For example, when purchasing a capital asset in an allotted enterprise fund, it is necessary to</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	debit the appropriate capital asset account and credit cash or accounts payable. For budgetary accounting, it is also necessary to debit GL Code 6505 or 6510 and credit this GL code.
6560	<p>Estimated Accrued Expenditures/Expenses</p> <p>This GL code is used at the end of an expenditure authority period to record estimated expenditures/expenses for goods and/or services received by June 30 for which the exact amount is not known.</p>
6591	<p>Depreciation/Amortization Expense (General Capital Assets Subsidiary Account Only)</p> <p>This GL code is used to record depreciation and amortization computed on capital assets owned by governmental fund type accounts. GL Code 6591 is to be offset by an entry to the appropriate GL Code series 2XXX, "Allowance for Depreciation" or "Allowance for Amortization – Intangible Assets."</p>
6592	<p>Interest Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This GL code is used to recognize accrued interest expense on bonds recorded in the General Long-Term Obligations Subsidiary Account.</p>
6593	<p>Amortization Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This GL code is used to recognize accrued amortization expenses on bond discount and bond issuance costs recorded in the General Long-Term Obligations Subsidiary Account.</p>
6594	<p>Pollution Remediation Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This GL code is used to recognize pollution remediation expenses related to governmental fund type accounts. GL Code 6594 is to be offset by an entry to GL Code 5287 "Pollution Remediation Obligation."</p>
6595	<p>Other Post Employment Benefits Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This GL code is used to recognize expense for post employment benefits for employees of governmental fund type accounts. GL Code 6595 is to be</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
	offset with an entry to GLCode 5282 "Other Post Employment Benefits Obligation."
6596	Excess Contributions for Pension Benefits (General Long-Term Obligations Subsidiary Account Only)
	This GL code is used to record the current year adjustment to the cumulative total of the state's contributions for pension benefits in excess of the annual required contributions (ARC). GL Code 6596 is to be offset with an entry to GL Code 1960 "Negative Net Pension Obligation."
	<b><u>7000 - AFRS/TREASURY CLEARING</u></b>
	<b><u>7100 - IN-PROCESS CONTROL</u></b>
7110	Receipts In-Process
	This GL code is used for all treasury funds to record all cash received and recorded by an agency, but not yet posted by the State Treasurer.
7120	Warrants In-Process/ACH (Automated Clearing House) Payments In-Process
	This GL code is used for all treasury funds to record the amount of all warrants prepared and recorded by an agency, but not yet signed and returned to the agency by the State Treasurer. This GL code is also used to record ACH payments.
7130	Warrant Cancellations In-Process
	This GL code is used for all treasury funds to record the amount of all warrant cancellations recorded by an agency, but not yet posted by the State Treasurer.
7140	Journal Vouchers In-Process
	This GL code is used for all treasury funds to record the amount of all interfund or interagency Journal Vouchers for cash transfers which have been recorded by or on behalf of an agency, but not yet posted by the State Treasurer, or posted by the State Treasurer but not yet posted by the agency. This GL code is also used to record IAPs (Inter-Agency Payments) and IFTs (Interfund Transactions) which are automated transactions.

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
<b><u>9000 – FUND BALANCE AND NET ASSETS</u></b>	
<b><u>9100 – BUDGETARY CONTROL</u></b>	
9100	<p>Budgetary Control Summary</p> <p>The balance of this GL code represents offsetting differences for budgetary account entries. This GL code is the contra-account for GL Code 3100 series, "Estimated Revenues," GL Code 6100 series "Expenditure Authority and Estimated Expenditures," GL Code 6200 "Allotments," and GL Code 6300 "Reserves."</p>
<b><u>9110, 9120, and 9130 – NONSPENDABLE FUND BALANCE</u></b>	
9110	<p>Nonspendable Permanent Fund Principal</p> <p>The balance of this GL code represents that portion of fund balance in permanent funds that is legally required to be maintained intact.</p>
9112	<p>Nonspendable Permanent Funds – Unrealized Gain/Loss</p> <p>The balance of this GL code represents temporary increases and decreases in the value of the corpus of a permanent fund due to market fluctuations.</p>
9120	<p>Nonspendable Consumable Inventories</p> <p>The balance of this GL code represents the portion of fund balance that cannot be spent because consumable inventories do not represent available spendable resources even though they are a component of fund balance. This GL code is the contra account for GL Code 1410, "Consumable Inventories."</p>
9122	<p>Nonspendable Petty Cash</p> <p>The balance of this GL code represents the portion of fund balance that cannot be spent because petty cash does not represent available spendable resources, even though petty cash is a component of net current assets.</p>
9123	<p>Nonspendable Investments</p> <p>The balance of this GL code represents the portion of fund balance that cannot be spent either because long-term investments do not represent available spendable resources or because of use restrictions imposed by</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	external parties or by law through constitutional provision or enabling legislation.
9130	<p>Nonspendable Student Loans Receivable</p> <p>The balance of this GL code represents the portion of fund balance that cannot be spent because student loans receivable do not represent available spendable resources even though they are a component of net current assets.</p>
9131	<p>Nonspendable Receivables – Long-Term</p> <p>The balance of this GL code represents the portion of fund balance that cannot be spent because net receivables long-term (GL Codes 1611, 1614, 1619, 1641, 1644, 1649, 1651, 1652, 1653, 1654, and 1657) do not represent available spendable resources even though they are a component of net current assets.</p>
<b><u>9200 – RESTRICTED FUND BALANCE</u></b>	
9230	<p>Restricted for Higher Education</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for higher education purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9232	<p>Restricted for Education</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for K-12 education purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9234	<p>Restricted for Transportation</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for transportation purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9238	<p>Restricted for Other Purposes</p> <p>The balance of this GL code represents that portion of fund balance that is</p>

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

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	restricted for budget stabilization by the Article VII, section 12 of the State Constitution.
9252	<p>Restricted for Debt Service</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for debt service purposes by the parties external to the State (such as creditors).</p>
9255	<p>Restricted for Cash and Investments with Escrow Agents and Trustees</p> <p>The balance of this GL code represents that portion of fund balance that is restricted by escrow or trust agreements.</p>
9260	<p>Restricted for Pollution Remediation Liabilities</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for pollution remediation purposes by enabling legislation, court orders, legal settlements or parties external to the State (such as grantors, contributors, and other governments).</p>
<b><u>9310, 9320, 9330, and 9340 – COMMITTED FUND BALANCE</u></b>	
9310	<p>Committed for Higher Education</p> <p>The balance of this GL code represents fund balance committed to higher education where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
9311	<p>Committed for Education</p> <p>The balance of this GL code represents fund balance committed to K-12 education where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
9320	<p>Committed for Transportation</p> <p>The balance of this GL code represents fund balance committed to transportation where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
9321	<p>Committed for Other Purposes</p> <p>The balance of this GL code represents fund balances committed to other</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	purposes where resources are used only for the specific purpose(s) determined by formal action of the state legislature.
9323	Committed for Human Services
	The balance of this GL code represents fund balance committed to human services where resources are used only for the specific purposes determined by formal action of the state legislature.
9324	Committed for Wildlife and Natural Resources
	The balance of this GL code represents fund balance committed to wildlife and natural resources where resources are used only for the specific purposes determined by formal action of the state legislature.
9325	Committed for Local Grants and Loans
	The balance of this GL code represents fund balances committed to local grants and loans where resources are used only for the specific purposes determined by formal action of state legislature.
9330	Committed for State Facilities
	The balance of this GL code represents fund balance committed for state facilities where resources are used only for the specific purposes determined by formal action of the state legislature.
9340	Committed for Debt Service
	The balance of this GL code represents fund balances committed to debt service where resources are used only for the specific purposes determined by formal action of the state legislature.
	<b><u>9370 – ASSIGNED FUND BALANCE</u></b>
9370	Assigned for Working Capital
	The balance of this GL code represents the portion of fund balance assigned by management for working capital purposes. Amounts assigned for working capital are not considered to represent available spendable resources.

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
9372	Assigned for Other Purposes  The balance of this GL code represents management's intention to use a portion of fund balance for a specific purpose(s).
	<b><u>9390 – UNASSIGNED FUND BALANCE</u></b>
9390	Unassigned  The balance of this GL code represents total fund balance in the General Fund in excess of nonspendable, restricted, committed and assigned fund balances. In governmental funds other than the General Fund, it represents excess of nonspendable, restricted and committed fund balances over total fund balance (i.e., deficit).
	<b><u>9510, 9513 and 9514 – BUDGETARY RESERVES</u></b>
9510	Reserved for Encumbrances  This GL code represents the portion of fund balance legally reserved during the fiscal year for encumbrances accumulated in GL Code 6410, "Encumbrances" or GL Code 9513, "Reserved for Encumbrances for Reappropriated Capital Appropriations," or GL Code 9514, "Reserved for Encumbrances for Continuing Operating Expenditure Authority."
9513	Reserved for Encumbrances for Reappropriated Capital Appropriations  The balance of this GL code represents encumbrances outstanding at June 30 of the second fiscal year of the biennium that relate to capital appropriations which are reappropriated in the new biennium.
9514	Reserved for Encumbrances for Continuing Operating Expenditure Authority  The balance of this GL code is used to record at summary level the balance of encumbrances for biennial operating expenditure authority at the end of the first year of the biennium not recorded in detail in GL Code 6410 "Encumbrances." It is offset by an entry to GL Code 9510 "Reserved for Encumbrances." At the beginning of the second fiscal year of the biennium, this GL code is reversed and encumbrances are recorded at the detail level in GL Code 6410. This GL code is not used at the end of the biennium.

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
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**9350, 9400 and 9545 – PROPRIETARY/GOVERNMENT-WIDE NET ASSETS**

9350	Invested in Capital Assets, Net of Related Debt (OFM Only)
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The balance of this GL code is calculated as follows: capital assets, including restricted capital assets, net of accumulated depreciation (GL Code Series 2XXX) reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction or improvement of those assets (select GL Codes 51XX and 52XX).

9400	Accumulated Earnings (Losses)
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The balance of this GL code represents accumulated earnings or losses.

9410	Restricted Net Assets
------	-----------------------

Assets whose use is subject to constraints that are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation. Agencies having a balance in this GL code at year-end are required to disclose the purpose of the reserve.

9450	Unrestricted Net Assets (OFM Only)
------	------------------------------------

The portion of net assets that is neither restricted nor invested in capital assets (net of related debt).

9545	Reserved for Unemployment Compensation
------	--

The balance of this GL code represents the portion of net assets restricted for future payments of unemployment compensation benefits.

**9550 and 9600 – NET ASSETS HELD IN TRUST – PENSIONS AND OTHER TRUSTS**

9550	Reserved for Retirement Systems
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The balance of this GL code represents the portion of net assets held in trust for future payments of retirement pensions.

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
9551	Reserved for Deferred Compensation  The balance of this GL code represents the portion of net assets held in trust for future payments of deferred compensation to plan participants.
9554	Reserved for Local Government Investment Pool Participants  The balance of this GL code represents the portion of net assets held in trust for future payments to participants of the Local Government Investment Pool.
9601	Reserved for Members (DRS Only)  The balance of this GL code represents the portion of the net assets held in trust for retirement system member defined benefit account balances.
9603	Reserved for Benefits (DRS Only)  The balance of this GL code represents the portion of the net assets held in trust for future retirement system pension benefit payments.
9604	Reserved for Benefits – Medical (DRS Only)  The balance of this GL code represents the portion of the net assets held in trust for future retirement system medical benefit payments in LEOFF 2, WSPRS 1, and WSPRS 2.
9608	Reserved for Members Defined Contributions - SIB (DRS Only)  The balance of this GL code represents the portion of the net assets held in trust for retirement system member defined contribution account balances invested with the State Investment Board.
9609	Reserved for Members Defined Contributions - Self-Directed (DRS Only)  The balance of this GL code represents the portion of the net assets held in trust for retirement system member defined contribution account balances invested in self-directed options.

## Uniform Chart of Accounts

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**GL CODE                      GENERAL LEDGER CODE DESCRIPTION**


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**9700 – FUND BALANCE/NET ASSET CHANGES and  
CORRECTIONS**

- 9720                      Prior Period Material Corrections (OFM Only)
- The balance of this GL code represents prior period material corrections made to beginning balances in fund equity accounts approved by OFM.
- 9721                      Fund Type Reclassification Changes (OFM Only)
- The balance of this GL code represents a fund reclassification from one fund type to another fund type, approved by OFM.
- 9722                      Accounting Policy Changes (OFM Only)
- The balance of this GL code represents prior period adjustments resulting from a change in accounting policy, approved by OFM.
- 9723                      Capital Asset Policy Change
- The balance of this GL code represents prior period adjustments resulting from a change in the threshold for capitalization of assets, approved by OFM.

**9800 - GENERAL CAPITAL ASSETS VALUATION**

- 9850                      Investment in General Capital Assets
- The balance of this GL code represents the net equity in general capital assets constructed or purchased with governmental fund type account monies. (Used only in the General Capital Assets Subsidiary Account.)

**9900 - AFRS CLEARING**

- 9910                      Current Period Clearing (Subsidiary Accounts Only)
- This GL code is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this GL code should be zero.
- 9920                      Current Period Clearing (All Fund Types Except Subsidiary Accounts)
- This GL code is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this GL code should be zero.

**Uniform Chart of Accounts**

<b>GL CODE</b>	<b>GENERAL LEDGER CODE DESCRIPTION</b>
9940	Reserve Clearing (DRS Only)  This GL code is used in AFRS as an offset to clear direct transfers between reserve accounts in pension trust funds. The balance of this GL code should be zero.
9998	Beginning Balance Clearing (OFM Only)  This GL code is used in AFRS for entries to beginning general ledger account balances. The balance of this GL code should be zero.



## 75.50 Expenditure Authority Codes

### 75.50.10

June 1, 2009

### Expenditure authority type and expenditure character codes with descriptions

#### Expenditure Authority

#### Type Code

#### Expenditure Authority Type Description

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

**Expenditure Authority****Type Code****Expenditure Authority Type Description**

8	<p>Federal - ARRA</p> <p>Denotes appropriations funded by grants and contracts with federal government agencies under the ARRA.</p>
9	<p>Private/Local - Unanticipated</p> <p>Denotes expenditure authority funded by grants, contracts, etc., from private/local sources which was not included in the biennial budget request. This does not include activities between agencies of Washington State.</p>
N	<p>Federal - Nonappropriated ARRA</p> <p>Denotes activity in nonappropriated/allotted and nonbudgeted accounts funded by grants and contracts with federal government agencies under the ARRA.</p>
U	<p>Federal - Unanticipated ARRA</p> <p>Denotes expenditure authority funded by grants and contracts with federal government agencies under the ARRA that are not included in the enacted budget.</p>
X	<p>Prior Biennium Liability Liquidation</p> <p>Denotes activity to liquidate GL Code 6560 "Estimated Accrued Expenditures/Expenses" recorded on the records of agencies at the close of the prior biennium.</p>
Y	<p>Prior Biennium Liability Liquidation ARRA</p> <p>Denotes activity to liquidate GL Code 6560 "Estimated Accrued Expenditures/Expenses" recorded on the records of agencies under the ARRA at the close of the prior biennium.</p> <p><b>Note:</b> Types 1, 2, 4, 7, and 8 are assigned by the Office of Financial Management (OFM) and contained in the Expenditure Authority Schedule. Types 3, 9, and U may only be used within the proper range of expenditure authority codes for unanticipated receipts as noted in Subsections 75.50.20 and 75.50.30.</p>

<b><u>Budget Preparation Code</u></b>	<b><u>Budget Preparation Description</u></b>
0	<p>DSHS Social Services Federal (DSHS only) - Budget Preparation Only</p> <p>Used by the Department of Social and Health Services for biennial budget preparation as directed by OFM.</p>
5	<p>All Other Non-Lidded Block Grants (DSHS only) - Budget Preparation Only</p> <p>Used by the Department of Social and Health Services for biennial budget preparation as directed by OFM.</p>
A	<p>DSHS Family Support/Child Welfare Federal (DSHS only) - Budget Preparation Only</p> <p>Used by the Department of Social and Health Services for biennial budget preparation as directed by OFM.</p>
C	<p>DSHS Medicaid Federal (DSHS only) - Budget Preparation Only</p> <p>Used by the Department of Social and Health Services for biennial budget preparation as directed by OFM.</p>
D	<p>DSHS Temporary Assistance Needy Families (DSHS only) - Budget Preparation Only</p> <p>Used by the Department of Social and Health Services for biennial budget preparation as directed by OFM.</p>
E	<p>DSHS Child Care Development Funds (DSHS only) - Budget Preparation Only</p> <p>Used by the Department of Social and Health Services for biennial budget preparation as directed by OFM.</p>
T	<p>Used to denote bond funding for transportation projects - Budget Preparation Only</p> <p>Used by the Department of Transportation and other transportation agencies during biennial budget development.</p>

**Expenditure  
Character Code**

**Expenditure Character Description**

1

Operating

Denotes expenditures authorized for the purpose of funding ongoing programs.

2

Capital

Denotes expenditures authorized for the purpose of construction, acquisition, or renovation of capital assets or long-term grant programs that cross biennial lines.

**75.50.20**

April 1, 2009

**Operating expenditure authority codes**

75.50.20.a

**Legislative Appropriations, OFM Allocations, and Nonappropriated/Allotted**

Expenditure authority codes for legislative appropriations, OFM allocations, and nonappropriated/allotted expenditures are assigned by the Budget Division, OFM. Agencies are notified of the codes through the Expenditure Authority Schedule. If agencies have questions regarding the assignment of the codes they are to contact the Operations Section, Budget Division, OFM.

75.50.20.b

**Unanticipated Receipts Expenditure Authority**

State	Federal	Private/Local
N/A	700-940 7A0-7F0 7G0-7Z0 ARRA	9A0-9Z0 ZA0-ZZ0

Unanticipated receipts expenditure authority codes are assigned by agencies who request spending authority for unanticipated receipts of operating expenditures. The original unanticipated receipt expenditure authority code is to be used when applying for additional spending authority if the additional unanticipated receipts are from the same source and for the same purpose. **The third character in the expenditure authority code must be zero.** Charges against these codes are to have the corresponding revenue assigned to the appropriate source code (i.e. for Private/Local expenditure authority, revenues in the 05XX Private/Local Revenue Source Code series).

75.50.20.c      **Nonappropriated/Nonallotted Operating Expenditures**

All nonappropriated/nonallotted operating expenditures reported to AFRS must use expenditure authority code Z96, Z98, or Z94-ARRA. These codes are to be used for all operating activity, other than unanticipated receipts, not included on the Expenditure Authority Schedule.

**75.50.30      Capital expenditure authority codes**

April 1, 2009

75.50.30.a      **Legislative Appropriations**

Expenditure authority codes for capital appropriations are assigned by the Budget Division, OFM. Agencies are notified of the codes through the Expenditure Authority Schedule. If agencies have questions regarding the assignment of the codes they are to contact the Operations Section, Budget Division, OFM.

75.50.30.b      **Unanticipated Receipts Expenditure Authority**

State	Federal	Private/Local
N/A	V10-W90 U10-U90 ARRA	X10-Y90

Unanticipated receipts expenditure authority codes are assigned by agencies who request spending authority for unanticipated receipts of capital expenditures. The original unanticipated receipt expenditure authority code is to be used when applying for additional spending authority if the additional unanticipated receipts are from the same source and for the same purpose. **The third character in the expenditure authority code must be zero.** Charges against these codes are to have the corresponding revenue assigned to the appropriate source code (i.e. for Private/Local expenditure authority, revenues in the 05XX Private/Local Revenue Source Code series).

75.50.30.c      **Nonappropriated/Nonallotted Capital Expenditures**

All nonappropriated/nonallotted capital expenditures reported to AFRS must use expenditure authority code Z97, Z99, or Z95-ARRA. These codes are to be used for all capital activity, other than unanticipated receipts, not included on the Expenditure Authority Schedule.

**75.50.40**

June 1, 2009

**Schedule of expenditure authority types and codes not included on the Expenditure Authority Schedule**

The following table summarizes the expenditure authority number range, type, and character codes for operating and capital expenditure authority not included on the Expenditure Authority Schedule. The number range, type and character must match to be used in the Agency Financial Reporting System (AFRS).

No. Range	Type	Character	Character Description	Type Description
700-940* 7A0-7F0* 8A0-8Z0*	3	1	Operating	Unanticipated - Federal
7G0-7Z0	U	1	Operating	Unanticipated - ARRA
9A0-9Z0* ZA0-ZZ0*	9	1	Operating	Unanticipated - Private/Local
Z96 and Z98	6	1	Operating	Nonappropriated/ Nonallotted
Z94	N	1	Operating	Nonappropriated/ Nonallotted - ARRA
985-989	N	1	Operating	Nonappropriated - ARRA
V10-W90*	3	2	Capital	Unanticipated - Federal
U10-U90	U	2	Capital	Unanticipated - ARRA
X10-Y90*	9	2	Capital	Unanticipated - Private/Local
Z97 and Z99	6	2	Capital	Nonappropriated/ Nonallotted
Z95	N	2	Capital	Nonappropriated/ Nonallotted - ARRA
R3A-R3Z	N	2	Capital	Nonappropriated - ARRA

\*The third character of the expenditure authority code must equal zero (0).



## 75.60 Statewide Program Codes

**75.60.10**  
June 1, 2004

### Sequential by code number with descriptions

Code	Title and Description
690	<p>Nonbudgeted FTEs</p> <p>Used to indicate nonbudgeted FTEs expended for the state/federal work study and state internship programs. The state internship program includes both the undergraduate and executive fellowship programs.</p>
850	<p>Nonbudgeted Activities</p> <p>Used to indicate nonappropriated, nonallotted expenditures.</p>
880	<p>Pensions, Claims, and Awards</p> <p>Used to indicate nonappropriated, nonallotted expenditures made for the payment of pensions, claims, and awards.</p>
900	<p>Capital Programs</p> <p>Used to indicate all capital programs except Department of Transportation, County Road Administration Board, and Transportation Improvement Board.</p>



## 75.65

# Statewide Project Type Codes

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### 75.65.10

July 1, 2010

### Information technology data needs

This policy reflects the increased interest in having better information about state information technology (IT) costs. This subsection defines IT costs in general, and how IT costs should be further classified as:

- Acquisition/new development, and
- Maintenance and operations.

For purposes of this subsection, the following standards apply to the coding of IT expenditures:

The **definition of information technology** includes the electronic capture, collection, storage, manipulation, transmission, calculation, retrieval, and presentation of information.

IT expenditures can be recorded in almost all objects of expenditure. For purposes of using statewide project type codes for IT, expenditures generally follow an IT employee in these functional areas of IT service delivery:

- Customer service (help desk, personal computer support, and portable device support);
- Infrastructure service (database administration, security, server and network administration, data center operations, and network communication services);
- Application service (packaged and custom application support);
- IT planning (research and development, strategic and disaster planning);
- IT administration (asset management, IT procurement, project management, and training); and
- IT application development projects.

## Uniform Chart of Accounts

75.65.10.a

**Acquisition/new development** – This category includes things like:

- Hardware purchases intended to increase business capacity or expand functionality.
- Application development projects that either meet the software capitalization limit specified in Subsection 30.20.20, or that extend the estimated useful life of the application, or significantly expand functionality of the application.

75.65.10.b

**Maintenance and operations** – This category includes things like:

- Costs for purchases of replacement IT goods and services.
- Internal costs associated with ongoing, routine IT work that maintains current business capacity.
- Costs related to minor system enhancements that do not meet the criteria under acquisition/new development.

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### 75.65.20

July 1, 2010

### **Special provisions for information technology project type coding**

Because the field of IT is constantly changing, professional judgment is required in the determination of what is included or excluded from coding as IT. Likewise, professional judgment may also be required in the determination of what is coded acquisition/new development or maintenance and operations.

For guidance on IT cost definitions by subobject code and other issues related to implementing the requirements of this subsection, refer to OFM's Administrative and Accounting Resources website at:

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

**Notes:**

- Chapter 30 capitalization policies differ from the IT coding for acquisitions/new development. The purpose of IT coding is for cost accounting, not capitalization.
- Subobject EL is defined as IT services, but is excluded from the requirement to code as an IT cost with Project Type X or Y.

## Uniform Chart of Accounts

A deferral for implementation of this requirement is granted to higher education agencies (including both four-year institutions and the community and technical colleges). This deferral expires June 30, 2013, and the IT coding requirement becomes effective for the biennium beginning July 1, 2013.

**75.65.30**

July 1, 2010

**Sequential by code number with descriptions****Code****Title and Description**

X	Used to indicate IT acquisitions/new development expenditures.
Y	Used to indicate IT maintenance and operations expenditures.



## 75.70 Object/Subobject/Sub-subobject Codes

**75.70.10**

July 1, 2009

**Sequential by code number**

<b>Code</b>	<b>Statewide Sub- subobject</b>	<b>Title</b>
		<b>A - SALARIES AND WAGES</b>
AA		State Classified
	SW01	• Regular Salaries
	SW02	• Shift Differential
	SW03	• Standby
	SW04	• Assignment Pay
	SW07	• Salary Advance
AB		Higher Education Classified
AC		State Exempt
	SW01	• Regular Salaries
	SW03	• Standby
AD		Higher Education Exempt
AE		State Special
	SW13	• Board and Commission Member Compensation
	SW14	• Specified Rate Compensation
AF		Higher Education Faculty
AG		Commissioned State Patrol Officers
AH		Higher Education Graduate Assistants
AJ		State Other
AK		Higher Education Other
AL		Higher Education Students
	SW15	• Work Study
AM		Initiative 732 Employees
AN		Justices and Judges
AR		Elected Officials
AS		Sick Leave Buy-Out
	SW01	• OASI Taxable
AT		Terminal Leave
AU		Overtime and Callback
	SW11	• Callback
	SW12	• Overtime
	SW13	• Overtime for Holidays

## Uniform Chart of Accounts

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

## Uniform Chart of Accounts

Code	Statewide Sub- subject	Title
EC		Utilities
ED		Rentals and Leases – Land and Buildings
EE		Repairs, Alterations, and Maintenance
EF		Printing and Reproduction
EG		Employee Professional Development and Training
EH		Rentals and Leases – Furnishings and Equipment
EI		Retailer Commissions
EJ		Subscriptions
EK		Facilities and Services
EL		Data Processing Services (Interagency)
EM		Attorney General Services
EN		Personnel Services
EP		Insurance
ER		Other Purchased Services
	SW31	• Employee Parking
ES		Vehicle Maintenance and Operating Costs
ET		Audit Services
EV		Administrative Hearings Services
EW		Archives and Records Management Services
EX		OMWBE Services
EY		Software Licenses and Maintenance
EZ		Other Goods and Services
		<b>F - COST OF GOODS SOLD (Proprietary Funds Only)</b>
FA		Net Cost of Goods Sold
FB		Purchases
FC		Returned Purchases
FD		Freight-In
FE		Discounts
FF		Inventory Adjustment
FG		Direct Labor
FH		Raw Materials (Direct Materials)
FJ		Manufacturing Overhead
		<b>G - TRAVEL</b>
GA		In-State Subsistence and Lodging
	SW41	• Meals Taxable
	SW42	• Meals Taxable – Board and Commission Members
GB		In-State Air Transportation
GC		Private Automobile Mileage

## Uniform Chart of Accounts

<b>Code</b>	<b>Statewide Sub- subject</b>	<b>Title</b>
GD		Other Travel Expenses
GF		Out-of-State Subsistence and Lodging
	SW46	• Meals Taxable – Out of State
GG		Out-of-State Air Transportation
GN		Motor Pool Services
<b>J - CAPITAL OUTLAYS</b>		
JA		Noncapitalized Assets
JB		Noncapitalized Software
JC		Furnishings and Equipment
JD		Library Resources
JE		Land
JF		Buildings
JG		Highway Construction
JH		Improvements Other Than Buildings (Non State Highway System)
JJ		Grounds Development
JK		Architectural and Engineering Services
JL		Capital Planning
JM		Art Collections, Library Reserve Collections, and Museum & Historical Collections
JN		Relocation Costs
JQ		Software
JR		Intangible Assets
JZ		Other Capital Outlays
<b>M - INTERFUND OPERATING TRANSFERS</b>		
MA		Interfund Operating Transfers In
MB		Interfund Operating Transfers Out
MC		Interfund Transfers In - Principal
MD		Interfund Transfers In - Interest
MI		Interfund Transfers Out - Interest
MM		Agency Incentive Savings Transfers Out
MP		Interfund Transfers Out - Principal
<b>N - GRANTS, BENEFITS, AND CLIENT SERVICES</b>		
NA		Direct Payments to Clients
NB		Payments to Providers for Direct Client Services
NF		Workers' Compensation Payments
NH		Public Employee Benefit, Basic Health, and Community Health Service Payments

## Uniform Chart of Accounts

<b>Code</b>	<b>Statewide Sub- subject</b>	<b>Title</b>
NL		Lottery Prize Payments
NR		Loan Disbursements
NT		Pension Refund Payments
NU		Pension Benefit Payments
NW		Special Employment Compensation
NX		Distributions to Local Governments Other Than General Fund State
NY		Participant Withdrawals
NZ		Other Grants and Benefits
	SW91	• Employee Awards - Taxable
		<b>P - DEBT SERVICE</b>
PA		Principal
PB		Interest
PC		Other Debt Costs
PD		Principal COP Lease/Purchase Agreements
PE		Interest COP Lease/Purchase Agreements
PF		Amortization of Gain/Loss on Bond Refunding
		<b>S - INTERAGENCY REIMBURSEMENTS</b>
SA		Salaries and Wages
SB		Employee Benefits
SC		Personal Service Contracts
SE		Goods and Services
SG		Travel
SJ		Capital Outlays
SN		Grants, Benefits, and Client Services
SP		Debt Service
SZ		Unidentified
		<b>T - INTRA-AGENCY REIMBURSEMENTS</b>
TA		Salaries and Wages
TB		Employee Benefits
TC		Personal Service Contracts
TE		Goods and Services
TG		Travel
TJ		Capital Outlays
TN		Grants, Benefits, and Client Services
TP		Debt Service
TZ		Unidentified

## Uniform Chart of Accounts

<b>Code</b>	<b>Statewide Sub- subject</b>	<b>Title</b>
		<b>W - OTHER</b>
WA		Depreciation/Amortization
WB		Amortization
WC		Bad Debts
WD		Change in Capitalization Policy
WE		Pollution Remediation (General Long-Term Obligations Subsidiary Account Only)
WR		Other Post Employment Benefits (General Long-Term Obligations Subsidiary Account Only)

**Note:** Statewide Sub-subjects are used for processing payroll in the Human Resource Management System (HRMS).

**75.70.20**

July 1, 2010

**Sequential by code number with description**

Code	Title and Description
<b>A</b>	<p><b>SALARIES AND WAGES</b></p> <p>Amounts paid to persons who provide personal services subject to the direction and control of a state agency (employer/employee relationship) are to be classified as salaries and wages, except for those persons who are considered employees for payroll tax reporting only (refer to Subobject NW). It does not matter that the state agency permits the employee considerable discretion and freedom of action as long as the state agency has the legal right to supervise and control the method and the result of the services.</p>
AA	<p>State Classified</p> <p>Those state employees/positions whose salaries are set in accordance with the Washington Personnel Resources Board salary schedule and compensation plans, except those employees/positions whose salaries are set by the Washington Personnel Resources Board under the provisions of additional exemptions requested by elected officials and the executive assistants for personnel administration as prescribed by RCW 41.06.070. Also includes those employees under the Washington Management Services program.</p>
AB	<p>Higher Education Classified</p> <p>All classified employees/positions of institutions of higher education and related boards under the jurisdiction of the Washington Personnel Resources Board as defined by chapter 41.06 RCW.</p>
AC	<p>State Exempt</p> <p>Those employees/positions whose salaries are set by the governor, upon recommendation of the State Committee on Agency Officials' Salaries, or by appropriate boards and commissions; and those employees/positions whose salaries are set by the Washington Personnel Resources Board under the provisions of additional exemptions requested by elected officials and the executive assistant for personnel administration as prescribed by RCW 41.06.070. This category includes those employees/positions whose salaries are established by agency heads such as confidential secretaries, administrative assistants, and assistant attorney generals.</p>

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Code	Title and Description
AD	<p>Higher Education Exempt</p> <p>All employees/positions in institutions of higher education and related boards which have been defined as exempt by chapter 41.06 RCW by the Washington Personnel Resources Board and by the governing board of the institution excluding faculty, graduate assistants, students, and higher education other.</p>
AE	<p>State Special</p> <p>All legislative staff employees/positions for which the legislature establishes compensation rates. Also includes members of statutorily established boards, commissions, councils, and committees.</p>
AF	<p>Higher Education Faculty</p> <p>All employees/positions in institutions of higher education whose primary responsibilities are teaching, research, public service, or a combination of these, including librarians and counselors designated as faculty. Term(s) may be for quarter, semester, year, annual year, or longer.</p>
AG	<p>Commissioned State Patrol Officers</p> <p>All employees commissioned as Washington State Patrol Officers pursuant to chapter 43.43 RCW, and members of the Washington State Patrol Retirement System as prescribed by RCW 43.43.120.</p>
AH	<p>Higher Education Graduate Assistants</p> <p>All employees/positions held by matriculated students who are approved by the graduate school and whose primary responsibilities are related to teaching, research, and public service at institutions of higher education.</p>
AJ	<p>State Other</p> <p>Those employees/positions whose salaries are set through direct negotiation between designated agencies and employee representatives (e.g., State printer, craft and trade unions, or employees not covered in the other groups).</p>
AK	<p>Higher Education Other</p> <p>All employees/positions within the institutions of higher education not subject to other classifications.</p>

Code	Title and Description
AL	<p>Higher Education Students</p> <p>All student employees other than graduate assistants or those covered by Washington Personnel Resources Board, including work-study students.</p>
AM	<p>Initiative 732 Employees</p> <p>Usage as prescribed by Initiative 732 (approved by voters November 7, 2000) for academic employees (defined in RCW 28B.52.020) of community and technical college districts; classified employees of technical colleges (defined in RCW 28B.50.030) who are under the jurisdiction of Chapter 41.56 RCW only; and certificated employees at the School for the Deaf and School for the Blind as impacted by RCW 72.40.028. Effective July 1, 2003. 100% of each applicable employee's salary is to be charged to this subobject.</p>
AN	<p>Justices and Judges</p> <p>All Supreme Court Justices and judges of the court of appeals, superior courts, and district courts for which the Washington Citizens' Commission on Salaries for Elected Officials establishes compensation rates.</p>
AR	<p>Elected Officials</p> <p>State elected officials including Governor, Lieutenant Governor, Secretary of State, Treasurer, Auditor, Attorney General, Superintendent of Public Instruction, Commissioner of Public Lands, Insurance Commissioner, Senators, and Representatives for which the Washington Citizens' Commission on Salaries for Elected Officials establishes compensation rates.</p>
AS	<p>Sick Leave Buy-Out</p> <p>Salaries and wages expended for accrued employee sick leave as provided under RCW 41.04.340.</p>
AT	<p>Terminal Leave</p> <p>Salaries and wages expended for accrued vacation leave made to employees upon termination of employment.</p>
AU	<p>Overtime and Call-Back</p> <p>Additional amounts paid to employees for working overtime, compensatory time, and under call-back provisions of contracts and work agreements.</p>

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Code	Title and Description
<b>B</b>	<b>EMPLOYEE BENEFITS</b>
BA	Old Age, Survivors, and Disability Insurance  The amounts expended as the State's share of Old Age, Survivors, and Disability Insurance. Does not include Hospital Insurance (Medicare) premiums.
BB	Retirement and Pensions  The amounts expended as the State's share of retirement and pension benefits.
BC	Medical Aid and Industrial Insurance  The amounts expended as the State's share of medical aid and industrial insurance.
BD	Health, Life, and Disability Insurance  The amounts expended on the pay-as-you-go basis for the State's share of health, life, disability insurance, and the administrative fee for flexible spending and dependent care programs.
BE	Allowances  The amounts expended for special payments to employees to cover costs of board, quarters, clothing, and commute trip reduction cash incentives.
BF	Unemployment Compensation  The amounts expended to pay for unemployment compensation benefits received by former state employees.
BG	Supplemental Retirement Payments  Amounts expended by colleges and universities for required supplemental payments to retired individuals when pension annuity payments are less than what the retiree would be eligible to receive under the public employee's retirement system.
BH	Hospital Insurance (Medicare)  The amounts expended as the State's share of Hospital Insurance (Medicare).

Code	Title and Description
BR	<p>Other Post Employment Benefits</p> <p>The amount that represents the State's share of the annual net other post employment benefits cost.</p>
BT	<p>Shared Leave Provided - Sick Leave</p> <p>The dollar value of sick leave donated by state employees in conjunction with the State's shared leave program.</p>
BU	<p>Shared Leave Provided - Personal Holiday</p> <p>The dollar value of personal holiday leave donated by state employees in conjunction with the State's shared leave program.</p>
BV	<p>Shared Leave Provided - Vacation Leave</p> <p>The dollar value of vacation leave donated by state employees in conjunction with the State's shared leave program.</p>
BW	<p>Shared Leave Received</p> <p>The dollar value of shared leave received by state employees, to be used in lieu of sick leave, in conjunction with the State's shared leave program.</p>
BZ	<p>Other Employee Benefits</p> <p>The amounts expended for benefits other than those indicated above.</p>
<b>C</b>	<p><b>PERSONAL SERVICE CONTRACTS</b></p> <p>Personal service means professional or technical expertise provided by a consultant to accomplish a specific study, project, task, or other work statement. This category includes contracts with independent individuals or firms to perform a service or render an opinion or recommendation according to the consultant's methods and without being subject to the control of the agency except as to the results of the work.</p> <p>This includes both new contracts and amendments and/or renewals of existing contracts.</p> <p>Agencies are <b>not to include</b> amounts expended for architectural and engineering services on capital projects. These amounts are to be recorded as Subobject JK. Also excluded are client services, whether paid directly to the</p>

## Uniform Chart of Accounts

Code	Title and Description
CA	<p>client or to the provider. These amounts are to be recorded as Subobjects NA and NB, respectively. Where travel expenses are authorized and included as part of a contract or grant, the payment is to be recorded under the appropriate subobject code for the contract or grant. Travel related to client services should be recorded as s NA and NB, as appropriate.</p> <p><b>Management and Organizational Services</b></p> <p><b>Management Services</b> - The amounts expended for services that impact agency policy, regulatory and business issues, or that have broad agency or statewide policy implications. Includes services that result in operational or managerial recommendations related primarily to business and policy processes. (Services related primarily to employee issues fall under Organizational Services.) Also includes services for program development, implementation and coordination; program evaluation and/or external quality review (may be mandated by Legislature or federal funding source). Includes conduct of performance audits, business assessments, accreditation reviews, management studies, including studies requested by the Legislature; and feasibility studies with significant policy impact. Also includes services for project management, quality assurance and business process re-engineering related to the agency's business and policy responsibilities; risk management and loss prevention; mediation; arbitration; and lobbying.</p> <p>Management services also includes design, development, and/or implementation of "major" agency information technology (IT) or telecommunications systems; re-engineering of major IT systems; project management of major IT systems; quality assurance on, or evaluation of, IT systems; development of significant IT strategic plans; and business analysis regarding the IT needs of an agency. "Major" systems for the purpose of this definition are those that have significant agency-wide or statewide impact and are subject to Information Services Board or Department of Information Services approval. Other types of IT personal services fall under Subobject CD.</p> <p><b>Organizational Services</b> - Includes services with a primary focus on agency organizational and human resource issues. Includes services to study, analyze or review the organizational structure, framework, or culture of the agency or divisions within the agency, and/or services implementing the recommendations of such an organizational study or effort.</p> <p>Also includes services that provide recommendations to management on enhanced efficiencies, productivity and process improvements related to employee functions at an agency and strategic planning within the organization; quality control services related to employee responsibilities</p>

Code	Title and Description
	<p>within the organization; services to assist agencies in developing strategies to improve communication or processes with staff and customers to implement an agency’s mission and to gain a better understanding of employee issues/concerns; personnel investigations and mediation; and facilitation services. (Services related primarily to agency business issues fall under Management Services.)</p>
CB	<p><b>Legal and Expert Witness Services</b></p> <p>The amounts expended for legal services and legal research and consultation by non-state employed attorneys, bond counsel, patent counsel, hearing examiners, etc. Expert witness contracts are for the purpose of providing expert testimony in litigation, but may also include other services such as case consultation, research, and legal services.</p> <p><b>Does not include</b> services for court reporters, legal aides or lay witnesses, which are classified as purchased services under Subobject ER.</p>
CC	<p><b>Financial Services</b></p> <p>The amounts expended for financial services, actuarial services, economic analysis, cost/benefit analysis, cost allocation, accounting and financial audit services. Also includes investment management, cash management and stockbroker services.</p> <p><b>Does not include</b> amounts expended for routine bookkeeping and fiscal services or for the state actuary, attorney general, or state auditor services.</p>
CD	<p><b>Computer and Information Services</b></p> <p>The amounts expended for design, development, and/or implementation of agency information technology (IT) systems, and project management of systems, that are not considered “major” agency systems, as defined under Subobject CA. Includes services to analyze, enhance, modify or implement computer systems or telecommunications systems. Includes IT security analysis, security vulnerability assessments, business analysis of agency IT systems, disaster recovery planning services, and IT systems analysis.</p> <p><b>Does not include</b> amounts expended for data processing charges or programming and data entry services, which are classified as purchased services under Subobject ER.</p> <p><b>Also, does not include</b> design or development of major information systems, which is classified under Subobject CA.</p>

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Code	Title and Description
CE	<p>Social Research Services</p> <p>The amounts expended for studies or services related to health care, public health, behavioral science, criminal justice, education, medical issues, employment issues, community-based services or other social services. Includes services such as recruitment and retention of licensed foster care providers and adoptive homes; disaster relief services; technical assistance on literacy programs; development of housing opportunities for low-income population; immunization and infectious disease studies; medical records consultation; pharmaceutical consultation; behavioral consultation for special needs children; implementation of Work Force legislation, etc. Includes educational services related to the state's student population and development and enhancement of educational programs.</p> <p><b>Does not include</b> client services whether paid directly to clients or providers/contractors of direct services to clients. Payments to clients are classified as Subobject NA; contracts with providers/contractors who provide direct services to clients are classified as client service contracts under Subobject NB.</p>
CF	<p>Technical Research Services</p> <p>The amounts expended for studies or services related to transportation, traffic safety, commute programs, natural resources, agriculture, environment, science, biology, marine biology, water resource, hydrology and aquatic issues. Also includes property appraisals; real estate services; historical research; archaeological and historic site surveys; aerial surveys, and photogrammetry; industrial safety and industrial hygiene services; hazardous and non-hazardous waste services; and seismic safety studies.</p>
CG	<p>Marketing Services</p> <p>The amounts expended for services to develop or implement a marketing or advertising plan or campaign; services related to marketing or promoting an agency's services or agricultural commodities and state tourism; public relations, market branding; media specialist and media relations services; and market research and development. Also includes public involvement and public outreach campaigns; trade development and assistance; development of market research and customer satisfaction surveys and/or assessment of survey results; conference or trade show coordination/planning/funding; fund raising; and related types of services.</p>

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Code	Title and Description
CH	<p data-bbox="483 310 792 342">Communication Services</p> <p data-bbox="483 384 1421 632">The amounts expended for services to design, develop, and/or provide oversight of audio/video media productions, brochures, manuals, guidelines, newsletters, display exhibits, signs, posters, annual reports, etc.; technical writing/editing; speech writing; oral history writing; grant writing; graphic design services; development of communication strategies; and other related services to inform the public or other governmental agencies about a subject or issue.</p> <p data-bbox="483 674 1421 737"><b>Does not include</b> services related to installation of computer system linkage and telecommunications systems, which are classified under Subobject EB.</p>
CJ	<p data-bbox="483 779 829 810">Employee Training Services</p> <p data-bbox="483 852 1446 989">The amounts expended for training provided to meet employee training needs, for training provided to all or most state agency employees on an infrequent basis (generally no more than six times each year) unless otherwise excluded in the following paragraphs.</p> <p data-bbox="483 1031 1446 1241">Also includes managerial training; employee counseling services; guest speakers for most types of functions (not limited to state employees as the audience); curriculum development for all types of training services (not limited to state employee training) and includes conversion to on-line courses; and development of tests and test questions and administration of testing when it includes evaluation of candidates or similar services.</p> <p data-bbox="483 1283 1377 1388"><b>Does not include</b> services to provide personal service training to local government or other public or private entities, which are classified under Subobject CZ.</p> <p data-bbox="483 1430 1382 1535"><b>Does not include</b> training provided directly to agency clients or guest speakers for clients, which is classified as a client service contracts under Subobject NB.</p> <p data-bbox="483 1577 1430 1713"><b>Does not include</b> purchased service training that is coded to Subobject EG that is offered to all or most state employees on a continual or recurring basis (more than six times per fiscal year), such as basic first aid, grammar review, effective writing skills, and harassment prevention.</p> <p data-bbox="483 1755 1382 1818"><b>Also, does not include</b> IT purchased service training that is also coded to Subobject EG including:</p>

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Code	Title and Description
CK	<ul style="list-style-type: none"> <li>• Training provided incidental to the purchase of IT hardware or software (usually within one month of purchase or installation of the equipment), but not included in the purchase price;</li> <li>• Standard training related to hardware or software in use by an agency, such as Word and Excel, and related network administrator, system administrator, or software administrator training; and</li> <li>• Technology based distance learning options (satellite, e-learning, webcasting).</li> </ul> <p>Recruiting Services</p> <p>The amounts expended for the services performed by a professional search firm to assist in recruitment of a successful candidate to fill a vacant position in an agency.</p> <p><b>Does not include</b> amounts paid to trade magazines or newspapers for publishing open position announcements.</p>
CZ	<p>Other Personal Services</p> <p>The amounts expended for personal service contracts other than those described above, including insurance brokering, labor negotiations, development of test questions for professional licensing exams, acquisition development, safety audits, ergonomic evaluations, ADA evaluations, and creation of original works of art. Includes personal service training provided specifically to local government or other public or private entities who are not clients of the agency.</p> <p><b>Does not include</b> training provided directly to agency clients, which is classified under Subobject NB.</p>
E	<p><b>GOODS AND SERVICES</b></p>
EA	<p>Supplies and Materials</p> <p>The amounts expended for all materials and supplies whether acquired by formal contract or an open account, which are (a) ordinarily consumed or expended within one year after being put into service, (b) converted in the process of construction or manufacture, or (c) used to form an incidental part of noncapitalized equipment or a capital asset.</p>

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Code	Title and Description
EB	Communications and Telecommunications Services  The amounts expended for transmission of voice and data messages. This category includes: contractual charges for land telegraph service, radio and wireless telegraph services, telephone, including wireless service, teletype, and facsimile services; letter postage; rental of post office boxes or postage meter machines and/or mailing machines; contractual messenger service; switchboard service charges; telephone installation costs; and internet access charges. Also includes amounts expended for videoconferencing and data communication, such as data line costs, modems, routers, gateways, Internet and other bundled service costs.
EC	Utilities  The amounts expended to heat, cool, and light state owned and/or leased facilities not obtained through the Department of General Administration, where energy costs are not included as part of the monthly lease payments. Also, includes the amounts expended for water, sewer, and garbage.
ED	Rentals and Leases – Land and Buildings  The amounts expended for leases and rentals for the occupancy and continued use of property owned by the Department of General Administration and other state agencies, private landlords, and other public and non-profit entities. This category includes: land, buildings, and structures. Refer to Subobject EH for temporary use of space for conferences and meetings, and rentals and leases for furnishings, equipment, and to Subobject EY for software licenses and maintenance.
EE	Repairs, Alterations, and Maintenance  The amounts expended for the normal upkeep and restoration of buildings, structures, equipment, or other improvements. Includes expenditures to remodel, restore, and recondition which do not extend the useful life of the asset. Also includes support and/or maintenance agreements on equipment, including hardware. Refer to Subobject EY for software licenses and maintenance.
EF	Printing and Reproduction  The amounts expended for contractual printing and reproduction, binding operations, and all common processes of duplication performed by the State Printer or commercial printers. Includes printed matter such as publications, books, pamphlets, and the cost of office copier supplies.

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Code	Title and Description
EG	<p>Employee Professional Development and Training</p> <p>The amounts expended for the payment of tuition, fees, and/or other related expenses for individuals engaged in or conducting educational or training programs which are offered to all or most employees on a continual or recurring basis (more than six times per fiscal year) such as:</p> <ul style="list-style-type: none"> <li>• Basic first aid, grammar review, effective writing skills and harassment prevention;</li> <li>• Standard training related to hardware or software used by an agency, such as Word and Excel, and related network administrator, system administrator, or software administrator training;</li> <li>• Distance learning training options such as satellite, e-learning, and webcast training; and</li> <li>• Training provided incidental to the purchase of an asset but not included in the purchase price of the asset.</li> </ul> <p>Also includes the amounts expended for individual and/or agency participation in associations, organizations, conventions, and the cost of subscriptions that accompany these memberships. Also, includes nontaxable employee recognition and productivity awards of nominal economic value <b>excluding</b> cash or cash equivalents, such as gift certificates, which are taxable and are to be reported under Subobject NZ.</p> <p><b>Does not include</b> training and related services provided under Subobject CJ.</p> <p><b>Also, does not include</b> lodging or subsistence costs except where meals and/or lodging are included as an integral part of the fee.</p>
EH	<p>Rentals and Leases – Furnishings and Equipment</p> <p>The amounts expended for the possession and use of furnishings, equipment (excluding travel expense rentals), and the temporary use of space for conferences and meetings. Refer to Subobject ED for rentals and leases for continued use of land and buildings, and structures, and to Subobject EY for software licenses and maintenance.</p>
EI	<p>Retailer Commissions</p> <p>The amounts paid to retailers for selling lottery tickets, agents for selling liquor, and agents for selling state health insurance.</p>

Code	Title and Description
EJ	<p>Subscriptions</p> <p>The amounts expended for subscriptions to newspapers, periodicals and databases, and/or services providing informational reports. Includes items purchased for use in state libraries that do not have a useful life greater than one year whether or not they are cataloged.</p> <p><b>Does not include</b> subscriptions accompanying individual and/or agency memberships.</p> <p><b>Also, does not include</b> items purchased for use in state libraries that are cataloged and have a useful life greater than one year. These are classified as capital outlays and coded to Subobject JD.</p>
EK	<p>Facilities and Services</p> <p>Charges by the Department of General Administration for central services provided to agencies. Includes, but is not limited to, maintenance of capital buildings and grounds, campus mail service, and fees charged by the Office of State Procurement.</p>
EL	<p>Data Processing Services (Interagency)</p> <p>Charges by state agencies for information technology services. Examples include computing services, hosting services, network services, and web services by agencies such as Department of Information Services, Office of Financial Management, and Department of Personnel.</p>
EM	<p>Attorney General Services</p> <p>Charges by the Office of Attorney General for legal services.</p>
EN	<p>Personnel Services</p> <p>Charges by the Department of Personnel for services in connection with the appointment, training, promotion, transfer, layoff, recruitment, retention, classification, compensation, removal, discipline, labor relations, and welfare of state classified and higher education classified employees. Also includes charges by the Office of Financial Management for labor relations.</p>
EP	<p>Insurance</p> <p>The amounts expended for liability, property, vehicle, fire, accident, including risk management and self-insurance payments, and all other forms of insurance except for state employee insurance benefits.</p>

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Code	Title and Description
ER	<p>Other Purchased Services</p> <p>The amounts expended for <b>contractual</b> services provided to accomplish routine, continuing and necessary functions not otherwise specifically mentioned or included under the other subobjects within Object E “Goods and Services,” Object C “Personal Service Contracts,” Object N “Grants, Benefits, and Client Services,” or Subobject JK “Architectural and Engineering Services.”</p> <p>Other contractual services could include, but are not limited to, custodial, interagency, court reporters, lay witnesses, process servers, security, data entry, keypunch, testing and application programming services, offsite data storage, and network monitoring.</p>
ES	<p>Vehicle Maintenance and Operating Costs</p> <p>The amounts expended for the maintenance and operation of state owned vehicles. Includes, but is not limited to, such costs as gasoline, oil, tires, parts, and supplies.</p>
ET	<p>Audit Services</p> <p>Charges by the Office of State Auditor for audit services.</p>
EV	<p>Administrative Hearings Services</p> <p>Charges by the Office of Administrative Hearings for hearings services.</p>
EW	<p>Archives and Records Management Services</p> <p>Charges by the Secretary of State for archiving, storage, and records management services.</p>
EX	<p>OMWBE Services</p> <p>Charges by the Office of Minority and Women’s Business Enterprises for services.</p>
EY	<p>Software Licenses and Maintenance</p> <p>Amounts expended for purchased software or licenses of commercially available software with a useful life of one year or less, including upgrades and/or maintenance agreements. Software licensing includes, but is not limited to, the right to use the software, support for the software, and upgrades.</p>

Code	Title and Description
	<b>Note:</b> Prior to July 1, 2009, software repairs and maintenance were coded to Subobject EE and software rentals and leases were coded to Subobject EH.
EZ	Other Goods and Services  The amounts expended for goods and services other than those described above. Includes such items as bonds, freight (when not allocable to items purchased), advertising, and other goods and services from vendors or other agencies.
F	<b>COST OF GOODS SOLD (Proprietary Funds Only)</b>  In budgeted accounts, to be used with General Ledger Code 6516 "Cost of Goods Sold" only. Revenue Source code 0450 "Sales of Goods and Supplies - Proprietary Funds" is to be used by agencies recording cost of goods sold with one exception; the Liquor Control Board is to use 0455 "Sales of Liquor."
FA	Net Cost of Goods Sold  Amounts expended for the acquisition of merchandise purchased for resale, including purchase costs, freight-in costs, and inventory adjustments less returns and discounts. (For use by agencies not using itemized Subobjects FB through FF.)
FB	Purchases  Amounts expended to acquire merchandise purchased for resale. (Agencies electing not to separately identify returns, freight costs, and discounts may record purchases net of these items.)
FC	Returned Purchases  Amounts recovered from total purchase costs for merchandise returned to the vendor.
FD	Freight-In  Amounts expended to common carriers for delivery of merchandise purchased for resale by the agency.
FE	Discounts  Amounts deducted by vendors from the total invoiced amount of merchandise due to prompt payment or cash payment by the agency.

## Uniform Chart of Accounts

Code	Title and Description
FF	<p>Inventory Adjustments</p> <p>Amounts recorded to increase or decrease the cost of goods sold due to inventory losses or gains recognized during the accounting period.</p>
FG	<p>Direct Labor</p> <p>Labor expended directly upon the materials comprising the finished product.</p>
FH	<p>Raw Materials (Direct Materials)</p> <p>All materials that represent an integral part of the finished product and that can be included directly in calculating the cost of the product.</p>
FJ	<p>Manufacturing Overhead</p> <p>The cost of indirect materials, indirect labor, and all other manufacturing expenses that cannot readily be direct charges to specific units, jobs, or products.</p>
G	<p><b>TRAVEL</b></p> <p>In addition to state employees, these subobject codes are to be used to record travel expenses paid to or for individuals who serve on boards, commissions, councils, committees and task forces, or volunteers and other individuals who are authorized to receive travel expense reimbursements.</p> <p>Where travel expenses are authorized and included as part of a contract or grant, the payment is to be recorded under the appropriate subobject code for the contract or grant.</p>
GA	<p>In-State Subsistence and Lodging</p> <p>The amounts paid for lodging and/or subsistence expenses incurred while traveling within the state's boundary on official state business, including lodging taxes.</p>
GB	<p>In-State Air Transportation</p> <p>The amounts paid for air transportation expenses incurred while traveling within the state's boundary on official state business.</p>

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Code	Title and Description
GC	<p>Private Automobile Mileage</p> <p>The amounts paid as reimbursement for private car mileage incurred while traveling on official state business.</p>
GD	<p>Other Travel Expenses</p> <p>The amounts paid for all other costs incurred while traveling on official state business. Includes, but is not limited to: prospective employee interview expenses; employee relocation expenses; rail, bus, ferry, shuttle, or taxi fares; tolls; rental cars; parking fees; stenographic services; telephone calls; and other miscellaneous expenses.</p>
GF	<p>Out-of-State Subsistence and Lodging</p> <p>The amounts paid for lodging and/or subsistence expenses incurred while traveling outside the state's boundary on official state business, including lodging taxes.</p>
GG	<p>Out-of-State Air Transportation</p> <p>The amount paid for air transportation expenses incurred while traveling outside the state's boundary on official state business.</p>
GN	<p>Motor Pool Services</p> <p>The amounts expended for use of vehicles obtained from either the central or agency- operated motor pools. The expenditures incurred may be for vehicles used on either a specific trip(s) or permanently assigned basis.</p>
<b>J</b>	<p><b>CAPITAL OUTLAYS</b></p> <p>The amounts expended for the acquisition of, or addition to, capital assets intended to benefit future periods. Also includes those capital assets acquired through capital leases. Refer to Subsection 30.20.30 for capital lease criteria.</p> <p><b>Note:</b> In budgeted proprietary funds, except for Subobjects JA and JB, the use of these subobjects also requires a corresponding entry to General Ledger code 6525 "Expense Adjustments/Eliminations (GAAP)."</p>
JA	<p>Noncapitalized Assets</p> <p>The amounts expended for capital assets with a useful life of greater than one year and not considered a capital asset in accordance with the state's capitalization policy in Subsection 30.20.20.</p>

## Uniform Chart of Accounts

Code	Title and Description
	<p><b>Does not include</b> minor assets with a useful life of greater than one year such as staplers, waste containers, and tape dispensers.</p> <p>This subobject is used for acquisitions falling under the capitalization limit in the following categories:</p> <ul style="list-style-type: none"> <li>• Infrastructure (other than the state highway system).</li> <li>• Buildings, building improvements, leasehold improvements.</li> <li>• Intangibles (other than noncapitalized software reported in Subobject JB).</li> <li>• Other capital assets individually or as a group falling below the limits set in Subsection 30.20.20.</li> </ul>
JB	<p>Noncapitalized Software</p> <p>The amounts expended for purchased software or licenses of commercially available software, types of intangible assets, with a useful life of greater than one year and not considered a capital asset in accordance with the state's capitalization policy in Subsection 30.20.20.</p>
JC	<p>Furnishings and Equipment</p> <p>The amounts expended for furnishings and equipment considered a capital asset in accordance with the state's capitalization policy.</p>
JD	<p>Library Resources</p> <p>The amounts expended for: the cost of books, maps, and films formally cataloged by a library or audiovisual center; sound film strips, slide sets, prepared transparencies, and prerecorded audio or video recordings; and periodicals and other electronic resources purchased and cataloged for libraries.</p> <p><b>Does not include</b> items with a useful life less than one year, whether they are cataloged or not.</p>
JE	<p>Land</p> <p>The amounts expended for the acquisition of land. Includes: cost of acquiring land; clearing and grading costs; and the cost of razing buildings or other improvements acquired with land which were not intended for permanent use at time of acquisition. Also includes indefinite land use rights acquired with the purchase of the underlying land.</p>

Code	Title and Description
JF	<p>Buildings</p> <p>The amounts expended for the acquisition of already constructed buildings including broker and appraisal fees, legal expenses, and repairs to put buildings in required condition for intended use.</p> <p>The amounts expended on contracts for construction, additions, alterations, and modernization of buildings including contracts for general, mechanical, and electrical costs, even though negotiated separately. Also, includes the cost of all change orders or contract extensions negotiated for the construction of the building, and the amount of interest on project loans that accrues during the period of construction. The amounts expended for equipment installed as an integral part of the structure, whether the building is purchased or constructed.</p> <p><b>Does not include</b> those items classified as equipment under Subobject JC "Furnishings and Equipment."</p>
JG	<p>Highway Construction</p> <p>The amounts expended for the construction, improvement, or addition to the state highway system.</p>
JH	<p>Improvements Other Than Buildings (Non State Highway System)</p> <p>The amounts expended for the construction, addition, and/or alteration of improvements other than buildings and infrastructure not related to the state highway system, such as: tunnel and utility systems; water and sewer systems; street lights and signs; braces and retaining walls; parking facilities; toll bridge construction; shoreline protection projects; and leasehold improvements. State highway system construction is recorded in Subobject JG.</p>
JJ	<p>Grounds Development</p> <p>The amounts expended for landscaping and other grounds development unrelated to a building or other facility for general aesthetic, weed control, or other purposes.</p>
JK	<p>Architectural and Engineering Services</p> <p>The amounts expended for the services of architectural or engineering firms or individuals relating to the development and/or construction of a specific capital project.</p>

## Uniform Chart of Accounts

Code	Title and Description
JL	<p>Capital Planning</p> <p>The amounts expended for the purpose of planning or determining the feasibility of a specific capital project or projects.</p>
JM	<p>Art Collections, Library Reserve Collections, and Museum and Historical Collections</p> <p>The amounts expended for the acquisition and maintenance of permanent works of art and historical artifacts.</p>
JN	<p>Relocation Costs</p> <p>The amounts expended as reimbursement for personal moving costs associated with the relocation of either individuals or items associated with capital projects.</p>
JQ	<p>Software</p> <p>The amounts expended for purchased software or licenses of commercially available software, types of intangible assets, with a useful life of greater than one year and considered a capital asset in accordance with the state's capitalization policy.</p>
JR	<p>Intangible Assets</p> <p>The amounts expended for the purchase or construction of intangible assets considered a capital asset in accordance with the state's capitalization policy. Examples of intangible assets include:</p> <ul style="list-style-type: none"> <li>• Patents, trademarks, copyrights.</li> <li>• Land use rights having definite useful lives if the cost can be separately identified from the land purchase.</li> </ul> <p><b>Does not include</b> Software, Subobject JQ, and any intangible land use rights included in Land, Subobject JE.</p>
JZ	<p>Other Capital Outlays</p> <p>The amounts expended for capital projects not specifically indicated above.</p>

Code	Title and Description
<b>M</b>	<b>INTERFUND OPERATING TRANSFERS</b>
MA	Interfund Operating Transfers In  Fund transfers specified in the appropriations act that are recorded as a reduction of expenditures.
MB	Interfund Operating Transfers Out  Fund transfers specified in the appropriations act that are recorded as an increase of expenditures.
MC	Interfund Transfers In – Principal  Debt service transfer into a debt service fund for principal payments paid by the General Fund.
MD	Interfund Transfers In – Interest  Debt service transfer into a debt service fund for interest payments paid by the General Fund.
MI	Interfund Transfers Out – Interest  Debt service transfer for interest payments paid by the General Fund to a debt service fund.
MM	Agency Incentive Savings Transfers Out  Fund transfer from the General Fund for agency program incentive savings. (OFM Only)
MP	Interfund Transfers Out – Principal  Debt service transfer for principal payments paid by the General Fund to a debt service fund.
<b>N</b>	<b>GRANTS, BENEFITS, AND CLIENT SERVICES</b>
NA	Direct Payments to Clients  Amounts paid directly to clients for such items as income maintenance, child support, childcare, food stamps, job counseling and training, medical and mental health treatments, and transportation expenses. Payments may be made as either grants or reimbursements of expenses incurred by the clients.

## Uniform Chart of Accounts

Code	Title and Description
NB	<p>Payments to Providers for Direct Client Services</p> <p>Client service contracts entered into for professional, technical or other services, which will result in the delivery of direct services to individual clients. Clients are members of the public who have social, physical, medical, economic, or educational needs, for whom the agency has statutory responsibility to serve, protect or oversee. The services may be provided to individuals, such as residents of state and non-state institutions, outpatients, unemployed workers, indigents, crime victims, and including (but not limited to) students in the public schools system and institutions of higher education.</p> <p>Clients in the public school system may include parents and teachers, if they meet the requirements of a “client” as noted above. Client services include such items as medical and mental health treatments, and related transportation; job counseling and training; childcare; foster care; and chore services.</p> <p><b>Note:</b> For payments related to federal assistance programs, refer to Section 50.30 for vendor versus subrecipient information.</p>
NF	<p>Workers' Compensation Payments</p> <p>The amounts paid for qualifying individuals sustaining work related injuries. (To be used by the Department of Labor and Industries only.)</p>
NH	<p>Public Employee Benefit, Basic Health, and Community Health Service Payments</p> <p>The amounts paid to contractors for qualifying individuals covered by the State-administered health and benefits programs. (To be used by the Health Care Authority only.)</p>
NL	<p>Lottery Prize Payments</p> <p>The amounts paid for winning lottery tickets. (To be used by the State Lottery Commission only.)</p>
NR	<p>Loan Disbursements</p> <p>Allotment charges for budgeted long-term loan issues.</p>
NT	<p>Pension Refund Payments</p> <p>The amounts refunded to qualifying individuals under a state-sponsored retirement system.</p>

Code	Title and Description
NU	<p>Pension Benefit Payments</p> <p>The benefits paid to qualifying individuals under a state-sponsored retirement system.</p>
NW	<p>Special Employment Compensation</p> <p>The amounts expended on salaries for individuals considered employees for payroll tax reporting, but not for state staff reporting (FTE) such as; Washington Conservation Corps, Ecology Youth Corps, Voluntary Separation and Retirement Incentive Program (Financial Incentive Payments only), and supported employment groups. (OFM approval is required to use this subobject.)</p> <p><b>Note:</b> Do not code participants in the state internship program under this code. Refer to the Object A series as appropriate. FTEs generated for interns and executive fellows will not count as budgeted FTEs.</p>
NX	<p>Distributions to Local Governments Other Than General Fund State</p> <p>Amounts distributed to local units of government including excess monies collected by the Liquor Control Board that are required by statute to be distributed to local units of government, and amounts distributed to the Washington Wine Commission for dedicated wine tax. Also included are amounts distributed by the State Lottery Commission to local governments as required by statute.</p>
NY	<p>Participant Withdrawals</p> <p>The amounts withdrawn by participants from various state sponsored programs such as, the Local Government Investment Pool, the Deferred Compensation Program, and the Guaranteed Education Tuition Program.</p>
NZ	<p>Other Grants and Benefits</p> <p>The amounts expended for grants and benefits other than those described above. Also includes taxable employee recognition and productivity awards such as gift certificates.</p> <p><b>Note:</b> For payments related to federal assistance programs, refer to Section 50.30 for vendor versus subrecipient information.</p>

## Uniform Chart of Accounts

Code	Title and Description
<b>P</b>	<b>DEBT SERVICE</b>
PA	Principal  The amounts expended for the payment of principal on the various forms of indebtedness incurred by the state.
PB	Interest  The amounts expended for interest on the various forms of indebtedness incurred by the state.
PC	Other Debt Costs  The amounts expended for other related charges on the various forms of indebtedness incurred by the state.
PD	Principal COP Lease/Purchase Agreements  The amounts expended for the payment of principal on COP (Certificates of Participation) lease/purchase agreements with the Office of the State Treasurer.
PE	Interest COP Lease/Purchase Agreements  The amounts expended for the payment of interest on COP (Certificates of Participation) lease/purchase agreements with the Office of the State Treasurer.
PF	Amortization of Gain/Loss on Bond Refunding  Expense that represents the portion of the deferred gain/loss on bond refunding that is allocable to the accounting period. (Only used with General Ledger code 6512 - "Amortization Expense.")
<b>S</b>	<b>INTERAGENCY REIMBURSEMENTS</b>  To record payments received by a state agency as reimbursements of expenditures/expenses incurred for another state agency/agencies. These reimbursements are to be broken out to reflect which subobject is reimbursed.  This will allow the tracking of reimbursements as well as provide sufficient detail for input to the <i>Comprehensive Annual Financial Report</i> . Whenever possible, Object S is not to be used by internal service funds. Reimbursements to internal service funds should generally be recorded as revenue.

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**Uniform Chart of Accounts**

75.70.20

<b>Code</b>	<b>Title and Description</b>
SA	Salaries and Wages  Payments received by a state agency from other state agencies as reimbursements of salaries and wages.
SB	Employee Benefits  Payments received by a state agency from other state agencies as reimbursements of employee benefits.
SC	Personal Service Contracts  Payments received by a state agency from other state agencies as reimbursements of personal service contracts.
SE	Goods and Services  Payments received by a state agency from other state agencies as reimbursements of goods and services (Subobjects E) and noncapitalized furnishings and equipment (Subobject JA) and noncapitalized software (Subobject JB).
SG	Travel  Payments received by a state agency from other state agencies as reimbursements of travel.
SJ	Capital Outlays  Payments received by a state agency from other state agencies as reimbursements of capital outlays, which does not include noncapitalized furnishings and equipment (Subobject JA) and noncapitalized software (Subobject JB). For reimbursements of Subobject JA and JB expenditures, use Subobject SE, Goods and Services.
SN	Grants, Benefits, and Client Services  Payments received by a state agency from other state agencies as reimbursements of grants, benefits, and client services.
SP	Debt Service  Payments received by a state agency from other state agencies as reimbursements of debt service.

## Uniform Chart of Accounts

Code	Title and Description
SZ	<p>Unidentified</p> <p>Payments received by a state agency from other state agencies as reimbursements of expenditures.</p> <p><b>Note:</b> Agencies must reallocate to the appropriate subobject of expenditure within Object S at least annually at fiscal year end.</p>
T	<p><b>INTRA-AGENCY REIMBURSEMENTS</b></p> <p>The reallocation of expenditures and accruals within an agency by transfers between accounts or programs This code is not to be used for payment of services or recovery of expenditures from a proprietary fund. The total for this object at the subobject level is to equal zero for all accounts within the fiscal year.</p>
TA	<p>Salaries and Wages</p> <p>Reallocation of expenditures within an agency for salaries and wages.</p>
TB	<p>Employee Benefits</p> <p>Reallocation of expenditures within an agency for employee benefits.</p>
TC	<p>Personal Service Contracts</p> <p>Reallocation of expenditures within an agency for personal service contracts.</p>
TE	<p>Goods and Services</p> <p>Reallocation of expenditures within an agency for goods and services (Subobjects E) and noncapitalized furnishings and equipment (Subobject JA) and noncapitalized software (Subobject JB).</p>
TG	<p>Travel</p> <p>Reallocation of expenditures within an agency for travel.</p>
TJ	<p>Capital Outlays</p> <p>Reallocation of expenditures within an agency for capital outlays, which does not include noncapitalized furnishings and equipment (Subobject JA), and noncapitalized software (Subobject JB). For reallocations of Subobjects JA and JB expenditures, use Subobject TE, Goods and Services.</p>

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Uniform Chart of Accounts

75.70.20

Code	Title and Description
TN	<p>Grants, Benefits, and Client Services</p> <p>Reallocation of expenditures within an agency for grants, benefits, and client services.</p>
TP	<p>Debt Service</p> <p>Reallocation of expenditures within an agency for debt service.</p>
TZ	<p>Unidentified</p> <p>Reallocation of expenditures within an agency.</p> <p><b>Note:</b> Agencies must reallocate to the appropriate subobject of expenditure within Object T at least annually at fiscal year end.</p>
<b>W</b>	<b>OTHER</b>
WA	<p>Depreciation/Amortization</p> <p>Expense that represents the portion of the expired service cost of capital assets during the accounting period. Only used with General Ledger codes 6511 and 6591 "Depreciation/Amortization Expense."</p>
WB	<p>Amortization</p> <p>Expense that represents the portion of the amortization of premiums and/or discounts on bonds or other debt instruments, and amortization of the deferred gain/loss on bond refunding that is allocable to the accounting period. Only used with General Ledger codes 6512 "Amortization Expense" and 6593 "Amortization Expense (General Long-Term Obligations Subsidiary Account Only)."</p>
WC	<p>Bad Debts</p> <p>Expense that represents the portion of receivable balances, recorded previously as revenue, which has now been determined to be uncollectible. Only used with General Ledger code 6515 "Bad Debts Expense."</p>
WD	<p>Change in Capitalization Policy</p> <p>This amount represents the total immaterial book value of capital assets that are to be deleted from the records due to changes in the State's capitalization policy. Only used with General Ledger code 6525 "Expense Adjustments/Eliminations (GAAP)."</p>

## Uniform Chart of Accounts

Code	Title and Description
WE	<p>Pollution Remediation Expense (General Long-Term Obligation Subsidiary Account Only)</p> <p>Expense that represents the pollution remediation costs associated with governmental fund type accounts. Only used with General Ledger Code 6594 "Pollution Remediation Expense (General Long-Term Obligation Subsidiary Account Only)."</p>
WR	<p>Other Post Employment Benefits Expense (General Long-Term Obligation Subsidiary Account Only)</p> <p>Expense that represents the cost of post employment benefits for employees of governmental fund type accounts. Only used with General Ledger code 6595 "Other Post Employment Benefits Expense (General Long-Term Obligation Subsidiary Account Only)."</p>



## 75.80

# Revenue Source Codes

### 75.80.10

June 1, 2004

### Categories of revenue

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

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

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

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

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

**Private/Local:** Revenues provided to the state by nonfederal sources such as private individuals, local governments, commercial enterprises and foundations that are restricted by contract or agreement. It can also include revenues received in payment of private/local purchases of goods and services; private/local contributions toward supported expenditures; and revenues associated with expenditures that are fully reimbursed by the private/local sources. (Note: Charges to private/local expenditure authority are required to be supported by private/local revenues.)

## Uniform Chart of Accounts

**75.80.20**

July 1, 2003

**Major revenue source code descriptions**

<b>Code</b>	<b>Title and Description</b>
<b>0100</b>	<p><b>Taxes</b></p> <p>Amounts levied on individuals, organizations, and businesses by the State Legislature for the purpose of funding state services. Some taxes are based on or derived from an underlying exchange transaction between a merchant and a customer upon which the state imposes a tax, such as sales and fuel taxes. Other taxes imposed on non-governmental entities are nonexchange in nature. Property taxes, imposed on the value of property owned, are an example of a nonexchange tax revenue.</p>
<b>0200</b>	<p><b>Licenses, Permits and Fees</b></p> <p>Amounts paid by individuals, organizations, and businesses to engage in certain specified activities such as operating a business, driving a car, or hunting and fishing.</p>
<b>0300</b>	<p><b>Federal Revenue</b></p> <p>Revenue that the state receives from the federal government under grant and similar agreements where the state is required to expend the revenue in accordance with federal program specifications. It also includes revenues associated with expenditures that are fully reimbursed by the federal government.</p>
<b>0400</b>	<p><b>State Charges and Miscellaneous Revenue</b></p> <p>Revenue that the state receives from individuals, organizations, businesses and other governments for goods and services in conjunction with state-sponsored programs.</p>
<b>0500</b>	<p><b>Private/Local Charges and Miscellaneous Revenue</b></p> <p>Resources provided to the state by nonfederal sources such as private individuals, local governments, commercial enterprises, and foundations that are restricted by contract or agreement. It also includes revenues associated with expenditures that are fully reimbursed by private/local sources.</p>

<b>Code</b>	<b>Title and Description</b>
<b>0600</b>	<b>Transfers</b>  Amounts transferred by state agencies to other accounts and/or agencies; including treasurer's transfers of resources collected by one state agency/account to the agency/account that expends the resources.
<b>0800</b>	<b>Other Revenues and Financing Sources</b>  Other revenues and financing sources not recorded elsewhere including those associated with debt financing activities, resources supporting trust activities, and certain noncash activities, such as receipt of donated commodities.
<b>0900</b>	<b>Non-Revenue Activities</b>  Amounts related to various suspense codes that must be adjusted to zero at year-end.

## Uniform Chart of Accounts

**75.80.30**

June 1, 2011

**Sequential by code number**

<b>Code</b>	<b>Title</b>
	<b>0100 - Taxes</b>
0101	Retail Sales Tax
0102	Tax Credit – Sales Tax
0105	Business and Occupation Tax
0106	Tax Credits - B & O
0108	Brokered Natural Gas
0109	Tax Credits - Brokered Natural Gas
0110	Compensating Tax
0111	Tax Credits - Compensating Tax
0112	Hazardous Substance Tax
0113	Tax Credits - Hazardous Substance
0115	Motor Vehicle Fuel Tax
0116	Use Fuel Tax (Other Than Motor Vehicle Fuel)
0117	Excise Telephone Taxes
0118	Liter Tax - Liquor
0119	Liquor Sales Tax - Surcharge
0120	Liquor Sales Tax
0121	Beer Tax
0122	Wine Tax
0124	Tribal Cigarette Tax
0125	Cigarette Tax
0126	Other Tobacco Products Tax
0127	I-773 Cigarette Tax
0128	Solid Waste Collection Tax
0129	I-773 Other Tobacco Tax
0130	Insurance Premium Tax
0131	Carbonated Beverage Tax
0134	Tax Credits - Public Utilities
0135	Public Utilities Tax
0136	Public Utilities District Privilege Tax
0137	Syrup (Soda) Tax
0140	Pari-mutuels Tax

## Uniform Chart of Accounts

<b>Code</b>	<b>Title</b>
0141	Petroleum Products Tax
0143	Intermediate Care Facility Tax
0145	Amusements Tax
0149	Watercraft Excise Tax
0150	Property Tax
0151	Excise Taxes - Other
0155	Inheritance/Estate Taxes
0157	Real Estate Excise Tax
0158	Motor Vehicle Excise Tax
0159	Leasehold Excise Tax
0160	Commercial Fishing - Privilege Tax
0161	Exhibition Center Admission Tax
0162	Stadium Admission Tax
0163	Stadium and Exhibition Center Parking Tax
0170	Other Taxes
0175	Penalties and Interest
0180	Timber Tax
0190	Fire Insurance Premium Distributions
0191	PUD Privilege Tax Distributions
0192	Prosecuting Attorney Distributions
0195	Motor Vehicle Fuel Tax Distributions
0196	Liquor Tax Distributions
0197	Timber Tax Distributions
0198	Other Tax Distributions
0199	Tax Revenue Suspense (Department of Revenue Use Only)
	<b>0200 - Licenses, Permits, and Fees</b>
0201	Accountants
0202	Auctioneers
0203	Agriculture/Aquaculture Licenses and Fees
0204	Aircraft
0205	Alcoholic Beverages
0206	Alias Business Certification Fees
0207	Other Health Professions Licenses
0208	Architect Licenses

## Uniform Chart of Accounts

<b>Code</b>	<b>Title</b>
0209	Beautician, Barber and Body Artist Licenses
0210	Athletic Licenses
0211	Gambling Licenses and Fees
0212	Banking Licenses and Fees
0214	Property Tax Exemption Application Fees
0216	Hearing Aid Consultants
0217	Cemetery Fees
0218	Land Sales Disclosure Act
0219	Certified Psychologist Licenses
0220	Charitable Funds Solicitation
0221	Cigarette Fees and Licenses
0222	Commercial Driver Schools
0223	Contractors Registration
0224	Collection Agencies
0225	Burning Permit Fees
0226	Corporation Licenses and Fees
0229	Electrical Licenses
0231	Employment Agency Licenses
0232	Engineering and Surveying Licenses
0233	Farm Labor Licenses
0234	Educational Institutions Registration Fees
0236	Firearms Licenses, Fees, and Permits
0237	Commercial Fishing Licenses
0238	Franchise Licenses
0240	Funeral Licenses
0242	Health Fees and Licenses
0244	Horse Racing Licenses and Fees
0245	Hunting and Fishing Licenses
0246	Insurance Licenses and Fees
0248	Liquid Fuel Licenses
0249	Landscape Architects
0250	Fireworks Licenses
0251	Dental Licenses
0252	Medical Licenses
0253	Motor Vehicle Licenses

## Uniform Chart of Accounts

<b>Code</b>	<b>Title</b>
0254	Motor Vehicle Operator Licenses
0255	Automobile Sales Licenses
0256	Notary Fees and Commission of Deeds
0258	Registered and Licensed Practical Nurse Licenses
0260	Optician Licenses
0261	Optometrist Licenses
0262	Pharmacy Licenses
0263	Puget Sound Pilot Licenses
0264	Nursing Home Administrative Licenses
0266	Power Licenses
0267	Real Estate Excise Tax Transaction Fees
0268	Public Utilities Regulatory Fees
0270	Real Estate Licenses
0271	Sewage Treatment Plant Operator Licenses
0272	Safety Inspection Licenses and Fees
0274	Credit Union Licenses and Fees
0275	Ocularist Licenses
0276	Forest Practices Permit Fees
0277	Securities Licenses, Permits, and Fees
0278	Occupational Therapist Licenses
0279	Vessel Registration Fees
0281	Sellers of Travel
0283	Veterinarian Licenses
0285	Water Resources Fees
0286	Water Quality Fees
0287	Well Construction and Licensing
0290	Log Patrol Licenses
0291	Marriage Licenses
0292	Master License Delinquency Fees
0294	Hazardous Waste Fees
0295	Certified Acupuncturist Licenses
0296	Replacement Tire Fee
0297	Boating Safety Distributions
0299	Other Licenses, Permits, and Fees

## Uniform Chart of Accounts

Code	Title
	<b>0300 - Federal Revenue</b>
0301	African Development Foundation
0303	Institute of Museum Services
0304	Inter-American Foundation
0305	National Endowment for the Arts
0306	National Endowment for the Humanities
0307	Office of National Drug Control Policies
0308	Peace Corps
0309	Legal Services Corporation
0310	Department of Agriculture
0311	Department of Commerce
0312	Department of Defense
0313	Central Intelligence Agency
0314	Department of Housing and Urban Development
0315	Department of the Interior
0316	Department of Justice
0317	Department of Labor
0319	Department of State
0320	Department of Transportation
0321	Department of the Treasury
0323	Appalachian Regional Commission
0327	Office of Personnel Management
0329	Commission on Civil Rights
0330	Equal Employment Opportunity Commission
0332	Federal Communications Commission
0333	Federal Maritime Commission
0334	Federal Mediation and Conciliation Service
0339	General Services Administration
0340	Government Printing Office
0342	Library of Congress
0343	National Aeronautics and Space Administration
0344	National Credit Union Administration
0346	National Labor Relations Board
0347	National Science Foundation
0355	Federal Revenue - Non-Assistance

## Uniform Chart of Accounts

<b>Code</b>	<b>Title</b>
0357	Railroad Retirement Board
0358	Securities and Exchange Commission
0359	Small Business Administration
0360	Smithsonian Institution
0361	International Trade Commission
0362	Tennessee Valley Authority
0364	Veterans Administration
0366	Environmental Protection Agency
0368	National Gallery of Art
0370	Overseas Private Investment Corporation
0377	Nuclear Regulatory Commission
0378	Commodity Futures Trading Commission
0381	Department of Energy
0383	Federal Emergency Management Agency
0384	Department of Education
0385	Scholarship and Fellowship Foundations
0386	Pension Benefit Guaranty Corporation
0387	Consumer Product Safety Commission
0388	Architectural and Transportation Barriers Compliance Board
0389	National Archives and Records Administration
0390	Miscellaneous Commissions
0391	United States Institute of Peace
0392	National Council on Disability
0393	Department of Health and Human Services
0394	Corporation for National and Community Service
0396	Social Security Administration
0397	Homeland Security
0398	US Agency for International Development
0399	Federal Assistance – Miscellaneous
03DS	Federal Revenue Distributions (State Treasurer Only)
	<b>0400 - State Charges and Miscellaneous Revenue</b>
0401	Investment Income
0402	Income from Property
0404	Cost of Supervision Assessment Fee

## Uniform Chart of Accounts

<b>Code</b>	<b>Title</b>
0405	Fines, Forfeits and Seizures
0406	Litter Control Revenue
0407	Patient Care
0409	Interest Income
0410	Unclaimed Monies
0411	Dividend Income
0413	Capital Gains
0414	Capital Losses
0415	Sale of Property - Timber
0416	Sale of Property - Other
0417	Victims of Crime Compensation
0418	Gain or Loss On Sale of Capital Assets
0420	Charges For Services
0421	Publications and Documents
0423	Room, Board, and Meals
0424	Tuition and Fees
0425	Filing Fees and Legal Services
0427	Property and Resources Management
0430	Dedicated Student Fees
0434	Hazardous Waste Cleanup Recoveries
0440	Indirect Cost Reimbursement
0441	Contributions and Grants
0444	Grant Repayments
0445	Unemployment Compensation Reimbursement
0447	Health Benefit Payments
0448	Statewide Indirect Cost Recoveries
0450	Sales of Goods and Supplies - Proprietary Funds
0455	Sales of Liquor
0458	Public Facilities District Annual Payment
0470	Judicial Information System Fees
0471	Unemployment Compensation Contributions
0472	Workers' Compensation Contributions
0473	Costs of Investment Activities
0477	Lottery Ticket Proceeds
0478	Lottery Ticket Returns

## Uniform Chart of Accounts

<b>Code</b>	<b>Title</b>
0484	LCB State Excess Profit Distributions
0485	Immaterial Prior Period Adjustments
0486	Recoveries of Prior Expenditure Authority Expenditures
0487	Recoveries of Student Financial Aid Expenditures
0489	Amortization
0490	Cash Over and Short
0492	Autopsy Cost Reimbursements
0493	Aquatic Lands Distributions
0494	Impaired Driving Safety Distributions
0496	Insurance Premiums
0497	Charges For Transportation Services
0498	Tort Claim Reimbursement
0499	Other Revenue
04DS	Unclaimed Property Distributions
<b>0500 - Private/Local Charges and Miscellaneous Revenue</b>	
0523	Board, Room, and Meals
0535	Energy Facility Application and Monitoring Fees
0541	Contributions and Grants
0546	Federal Revenue – Pass Through
0597	Reimbursable Contracts
<b>0600 - Transfers</b>	
0611	Bond Transfers In
0612	Bond Transfers Out
0621	Operating Transfers In
0622	Operating Transfers Out
0623	Investment Administration Transfers (SIB Only)
0626	Noncash Revenue Transfers - Compensation
0627	Noncash Revenue Transfers - Other
0633	Timber Tax Transfer
0634	Streamlined Sales and Use Tax Mitigation Transfer
0635	Air Pollution Control (Ride Share) Transfer
0636	State Treasurer's Service Account Transfer
0640	Washington Opportunity Pathways Account Transfer – Lottery Revenues

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Code	Title
0641	Stadium & Exhibition Account Transfer – Lottery Revenues
0642	Student Achievement Account Transfer – Lottery Revenues
0643	Education Construction Account Transfer – Lottery Revenues
0644	General Fund Transfer – Lottery Revenues
0645	Budget Stabilization Transfer
-0646	Education Construction Account Transfer
0648	Commute Trip Reduction Transfer
0649	Unclaimed Property Transfer
0651	Flood Control Transfer
0652	Water Quality Transfer
0653	Columbia River Water Delivery Transfer
0654	County Criminal Justice Transfer
0655	Municipal Criminal Justice Transfer
0657	Criminal Justice Treatment Transfer
0658	Alcohol Treatment Transfer
0659	Site Closure Account Transfer
0666	Fair Account Transfer
0667	Initiative 773 Transfers
0668	Education Savings Account Transfer
0677	Agency Incentive Savings Transfers In (OFM Only)
0678	Equity Transfers In
0679	Equity Transfers Out
0680	Pension Benefit Reserves Transfers In (DRS Only)
0681	Pension Benefit Reserves Transfers Out (DRS Only)
0683	Retirement System Transfer
0688	UW Internal Lending Program Transfers
0689	Operating Transfers - Toll Charges
0690	Special Transfers
0693	Operating Transfers - Debt Service
0694	Operating Transfers - Debt Service Reimbursements
0696	Operating Transfers - Motor Fuel Taxes
	<b>0800 - Other Revenues and Financing Sources</b>
0802	Employer Pension Contributions
0803	Member Pension Contributions

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Code	Title
0804	State Pension Contributions
0807	Certificates of Participation
0809	Capital Lease Acquisitions
0820	Capital Contributions
0825	Pool Participant Contributions
0850	Payments to Refunded COP Escrow Agents
0851	Original Issue Discount – Refunding COPs
0852	Underwriters Discount / Costs of Issuance – Refunding COPs
0853	Original Issue Premium – Refunding COPs
0854	Proceeds of Refunding COPs
0855	Payments to Refunded Bond Escrow Agents
0856	Original Issue Discount - Refunding Bonds
0857	Underwriters Discount / Costs of Issuance – Refunding Bonds
0858	Original Issue Premium - Refunding Bonds
0859	Proceeds of Refunding Bonds
0860	Bonds Issued
0862	Original Issue Discount
0863	Original Issue Premium
0864	Taxable Bonds Issued
0865	Note Proceeds
0866	Loan Principal Repayment
0871	Special Items
0872	Extraordinary Items
	<b>0900 - Non-Revenue Activities*</b>
0901	Interagency Reimbursements
0902	Recoveries of Current Expenditure Authority Expenditures
0920	Items Placed in Suspense
0921	Rental Excise Tax Suspense
0925	Undistributed Receipts
0940	Deposit Adjustments and Returned Checks

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

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June 1, 2011

**Sequential by code number with description****Code****Title****0100 – Taxes**

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

0101

Retail Sales Tax

Tax levied on the selling price of tangible personal property and certain services purchased at retail. (chapter 82.08 RCW)

0102

Tax Credits – Sales Tax

Credits allowed to offset sales tax liability. (chapter 82.12 RCW)

0105

Business and Occupation Tax

Tax levied on gross receipts of all businesses operating in Washington. (chapter 82.04 RCW)

0106

Tax Credits - B &amp; O

Credits allowed to offset business and occupation tax liability. (chapter 82.04 RCW)

0108

Brokered Natural Gas

Tax levied on natural or manufactured gas that is consumed in Washington that has not been subject to the public utility tax. (RCWs 82.12.022 and 82.14.230)

0109

Tax Credits - Brokered Natural Gas

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

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<b>Code</b>	<b>Title</b>
0110	<p>Compensating Tax</p> <p>Tax levied on the acquisition cost of items used in Washington on which retail sales tax was not paid. Also known as use tax. (chapter 82.12 RCW)</p>
0111	<p>Tax Credits - Compensating Tax</p> <p>Credits allowed in statute to offset compensating tax liability. (chapter 82.12 RCW)</p>
0112	<p>Hazardous Substance Tax</p> <p>Tax levied on the wholesale value of certain substances which are defined as hazardous by statute or deemed to cause a threat to human health or the environment by the Department of Ecology. Specifically applies to petroleum products, pesticides and certain chemicals. (chapters 82.21 and 82.23B RCW)</p>
0113	<p>Tax Credits - Hazardous Substance</p> <p>Credits allowed in statute to offset the hazardous substance tax liability. (chapters 82.21 and 82.23B RCW)</p>
0115	<p>Motor Vehicle Fuel Tax</p> <p>Tax levied on each gallon of motor vehicle fuel delivered from a terminal rack in Washington. Includes gasoline and other inflammable gas or liquids used to propel motor vehicles (excludes special fuels such as diesel and propane). (chapter 82.36 RCW)</p>
0116	<p>Use Fuel Tax (Other Than Motor Vehicle Fuel)</p> <p>Special tax levied on all combustible gases and liquids used to propel motor vehicles, except those subject to the motor vehicle fuel tax. (chapters 82.38 and 70.149 RCW)</p>
0117	<p>Excise Telephone Taxes</p> <p>Taxes levied on telephone access lines (switched access lines, radio access lines, and interconnected voice over internet protocol service lines). Taxes include Enhanced 911 tax, telephone assistance tax (WTAP) and the telecommunications relay service tax (TRS). (RCWs 82.14B.030, 80.36.430 and 43.20A.725)</p>

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Code	Title
0118	<p>Liter Tax – Liquor</p> <p>Tax levied on the selling price of spirits in their original packaging on a per liter basis. Spirits includes any beverage containing alcohol with more than 24% alcohol by volume. (RCW 82.08.150)</p>
0119	<p>Liquor Sales Tax – Surcharge</p> <p>Surcharge levied in addition to the liquor sales tax on the selling price of spirits in their original packaging. (RCW 82.08.150(4))</p>
0120	<p>Liquor Sales Tax</p> <p>Tax levied on the selling price of spirits in their original package. (RCW 82.08.150)</p>
0121	<p>Beer Tax</p> <p>Tax levied on brewers and distributors of beer for the privilege of manufacturing or selling beer in Washington. (RCW 66.24.290)</p>
0122	<p>Wine Tax</p> <p>Tax levied on wine sold to wholesalers, the Liquor Control Board, directly to consumers on winery premises, and direct shipments to consumers and retailers. (RCW 66.24.210)</p>
0124	<p>Tribal Cigarette Tax</p> <p>Funds received in lieu of the state cigarette tax and state/local retail sales tax in accordance with an agreement with the Puyallup Tribe. The state receives a percentage of the receipts of a cigarette tax levied by the tribe. (RCW 43.06.465)</p>
0125	<p>Cigarette Tax</p> <p>Tax levied on the first taxable event (sale, use, consumption, handling, possession or distribution of cigarettes) within Washington. (chapter 82.24 RCW)</p>
0126	<p>Other Tobacco Products Tax</p> <p>Tax levied on the sale, use, consumption, handling or distribution of cigars,</p>

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Code	Title
	pipe tobacco, chewing tobacco and other forms of tobacco (excludes cigarettes) paid by the first seller of the products in Washington. (chapter 82.26 RCW)
0127	I-773 Cigarette Tax  Additional tax authorized on cigarettes with passage of Initiative 773. (RCWs 43.72.900(3) and 82.24.028)
0128	Solid Waste Collection Tax  Tax levied on charges for solid waste services including the collection, transfer, storage, and disposal of solid waste. (RCW 82.18.020)
0129	I-773 Other Tobacco Tax  Additional tax authorized on other tobacco products with passage of Initiative 773. (RCWs 43.72.900(3) and 82.24.028)
0130	Insurance Premium Tax  Tax levied on the net premiums received by insurers doing business in Washington. (RCWs 48.14.020 and 48.14.021)
0131	Carbonated Beverage Tax  Tax levied on the on the privilege of selling carbonated beverages in Washington. (Title 82 RCW)
0134	Tax Credits - Public Utilities  Credits specified in statute to offset the public utilities tax. (chapter 82.16 RCW)
0135	Public Utilities Tax  Tax levied on the gross income derived from operation of public and privately owned utilities including the general categories of transportation, communications, and the supply of energy and water. (chapter 82.16 RCW)
0136	Public Utilities District Privilege Tax  Tax levied on electric generating facilities of public utilities districts for the privilege of operating in Washington. (chapter 54.28 RCW)

Code	Title
0137	<p>Syrup (Soda) Tax</p> <p>Tax levied on syrup used in making carbonated beverages. (chapter 82.64 RCW)</p>
0140	<p>Pari-mutuels Tax</p> <p>Tax levied on the gross receipts of pari-mutuel machines at licensed horse racing events. (chapter 67.16 RCW)</p>
0141	<p>Petroleum Products Tax</p> <p>Tax levied on the wholesale value of products derived from refining crude oil. (chapter 82.23A RCW)</p>
0143	<p>Intermediate Care Facility Tax</p> <p>Tax levied on the gross receipts of intermediate care facilities for services provided to mentally retarded persons. (chapter 82.65A RCW)</p>
0145	<p>Amusements Tax</p> <p>Tax levied on the gross receipts from boxing matches, wrestling exhibitions, and martial arts contests or shows and closed circuit telecasts of such matches or exhibitions viewed within Washington. (chapter 67.08 RCW)</p>
0149	<p>Watercraft Excise Tax</p> <p>Tax levied on the fair market value of noncommercial boats used on Washington waters. (chapter 82.49 RCW)</p>
0150	<p>Property Tax</p> <p>Tax levied on the assessed value of all real and personal property located in Washington that is not specifically exempted. (Title 84 RCW)</p>
0151	<p>Excise Taxes – Other</p> <p>All other excise taxes, which do not have a unique revenue source.</p>
0155	<p>Inheritance/Estate Taxes</p> <p>Taxes levied on the value of property located in Washington transferred upon the death of the owner. (chapter 83.100 RCW)</p>

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<b>Code</b>	<b>Title</b>
0157	Real Estate Excise Tax  Tax levied on the sale of real estate or transfer of controlling interest. (chapters 82.45 and 82.46 RCW)
0158	Motor Vehicle Excise Tax  Tax levied on the value of motor vehicles designed for use on public highways (state tax repealed effective January 1, 2000). (chapters 81.100 and 81.104 RCW)
0159	Leasehold Excise Tax  Tax levied on the private use of publicly owned real and personal property. (chapter 82.29A RCW)
0160	Commercial Fishing - Privilege Tax  Tax levied on the value of the first commercial possession of enhanced food fish, shellfish, and anadromous game fish. (chapter 82.27 RCW)
0161	Exhibition Center Admission Tax  Tax levied on entry into the Exhibition Center. (RCW 36.38.010(5))
0162	Stadium Admission Tax  Tax levied on admission to the Public Stadium. (RCW 36.38.010(5))
0163	Stadium and Exhibition Center Parking Tax  Tax levied on parking fees at the Stadium and Exhibition Center. (RCW 36.38.020)
0170	Other Taxes  All other taxes collected without specific revenue source coding assigned.
0175	Penalties and Interest  Amounts due to state in the form of penalties and interest for late reporting, filing or payment of funds due the state.

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Code	Title
0180	Timber Tax  Tax levied on the stumpage value of timber harvested for sale, commercial or industrial use. (chapter 84.33 RCW)
0190	Fire Insurance Premium Distributions  Distributions of a percentage of taxes on fire insurance premiums to local governments that established their own firefighters' pension funds prior to the establishment of the LEOFF System on March 1, 1970. (RCW 41.16.050)
0191	PUD Privilege Tax Distributions  Distributions of PUD privilege tax to local governments. (chapter 54.28 RCW)
0192	Prosecuting Attorney Distributions  Distributions of revenue to counties to pay for one-half of the salaries of prosecuting attorneys. (RCW 36.17.020)
0195	Motor Vehicle Fuel Tax Distributions  Distributions of motor vehicle fuel taxes to local governments to be used for construction, improvements, and repair of highways, streets and roads. (chapter 46.68 RCW)
0196	Liquor Tax Distributions  Distributions of liquor excise taxes to local governments. (RCW 82.08.170)
0197	Timber Tax Distributions  Distributions of county tax on timber harvested on private lands to county of origin. (chapter 84.33 RCW)
0198	Other Tax Distributions  Distributions of other taxes and liquor profits to local governments.
0199	Tax Revenue Suspense (Department of Revenue Use Only)  Tax suspense coding used only by Department of Revenue for combined excise tax returns.

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

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Code	Title
0208	<p>Architect Licenses</p> <p>Fees collected to license and regulate persons or businesses engaged in providing architectural services (not including landscape architecture). (chapter 18.08 RCW)</p>
0209	<p>Beautician, Barber and Body Artist Licenses</p> <p>Fees collected to license and regulate schools, cosmetologists, manicurists, barbers, estheticians, instructors, body artists, body piercing and tattoo artists, and includes salons/shops, personal services or mobile units where these services are performed. (chapters 18.16 and 18.300 RCW)</p>
0210	<p>Athletic Licenses</p> <p>Fees collected to license and regulate those engaged in professional boxing, kickboxing, and martial arts including original application fees and renewal fees for promoters, managers, boxers, seconds, wrestling participants, inspectors, judges, timekeepers, announcers, event physicians, chiropractors, referees, matchmakers, kick boxers and martial arts participants. (chapter 67.08 RCW)</p>
0211	<p>Gambling Licenses and Fees</p> <p>Fees collected to license businesses engaged in providing recreational gambling activities to the public. Also includes fees from retailers applying to sell Lottery products or fees collected from tribal governments for specific gambling activities. (chapter 9.46 RCW)</p>
0212	<p>Banking Licenses and Fees</p> <p>Used to record revenue from examination fees, annual license assessments, and annual assessment on business volume and licensing application fees.</p>
0214	<p>Property Tax Exemption Application Fees</p> <p>Fees collected from entities who apply for exempt property status.</p>
0216	<p>Hearing Aid Consultants</p> <p>Certification and license application and renewal fees collected for hearing and speech health care professionals. (chapter 18.35 RCW)</p>

Code	Title
0217	<p>Cemetery Fees</p> <p>Fees collected to license and regulate the handling of human remains, cemeteries, crematories, morgues, and mausoleums.</p>
0218	<p>Land Sales Disclosure Act</p> <p>Fees collected for timeshare registrations and salespersons.</p>
0219	<p>Certified Psychologist Licenses</p> <p>Certification and license application and renewal fees collected for psychologist health care professionals. (chapter 18.83 RCW)</p>
0220	<p>Charitable Funds Solicitation</p> <p>Fees collected from charitable organizations including original registration, late fees, etc. (chapter 19.09 RCW)</p>
0221	<p>Cigarette Fees and Licenses</p> <p>Licenses and fees collected from businesses engaged in the wholesale and retail sale of cigarettes and other tobacco products. (chapter 82.24 RCW)</p>
0222	<p>Commercial Driver Schools</p> <p>Fees collected to license and regulate persons or business engaged in providing traffic safety education programs to the public. (chapter 46.82 RCW)</p>
0223	<p>Contractors Registration</p> <p>Licenses and fees collected from businesses selling building construction related services of the construction trades as contractors and sub-contractors. (chapter 18.27 RCW)</p>
0224	<p>Collection Agencies</p> <p>Fees collected to license and regulate persons or businesses engaged in soliciting claims or collecting debts for another. (chapter 19.16 RCW)</p>
0225	<p>Burning Permit Fees</p> <p>Fees collected from landowners for various types of permits to allow burning on property. (chapter 70.94 RCW)</p>

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Code	Title
0226	<p>Corporation Licenses and Fees</p> <p>Fees collected from corporations including original application fees, renewal fees, business filing fees, digital signature fees, late fees, etc. (chapter 23B.01 RCW)</p>
0229	<p>Electrical Licenses</p> <p>Licenses and fees collected from individuals performing as electricians in the installing of electrical components in the building and construction industry. (chapter 19.28 RCW)</p>
0231	<p>Employment Agency Licenses</p> <p>Fees collected to license and regulate persons or businesses engaged in obtaining employment for job seeker where the job seeker pays a fee. (chapter 19.31 RCW)</p>
0232	<p>Engineering and Surveying Licenses</p> <p>Fees collected to license and regulate persons or businesses engaged in providing engineering or land surveying services. (chapter 18.43 RCW)</p>
0233	<p>Farm Labor Licenses</p> <p>Licenses and fees collected from farm related businesses who hire migrant farm labor. (chapter 19.30 RCW)</p>
0234	<p>Educational Institutions Registration Fees</p> <p>Application and renewal fees collected from colleges and universities which fall under the Degree-Granting Institutions Act. (RCW 28B.85.060)</p>
0236	<p>Firearms Licenses, Fees, and Permits</p> <p>Fee collected to license firearms dealers and those persons applying for concealed weapons permits. (chapter 9.41 RCW)</p>
0237	<p>Commercial Fishing Licenses</p> <p>License fees collected from individuals and businesses for commercial salmon gear, salmon waivers, charter licenses, other commercial food fish gear, hard-shell clam mechanical harvester gear, shellfish fisheries gear, wholesale fish</p>

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<b>Code</b>	<b>Title</b>
	dealers, and other food fish and shellfish commercial licenses. (chapters 77.65 and 77.70 RCW)
0238	Franchise Licenses
	Fees from securities registration and notification filing fees.
0240	Funeral Licenses
	Fees collected to license and regulate the handling of human remains, embalmers, funeral directors and funeral establishments. (chapter 18.39 RCW)
0242	Health Fees and Licenses
	Certification and license application and renewal fees collected for mental health providers, child care providers, chemical dependency treatment service programs and massage therapist health care professionals. (chapters 70.96A, 71.24, and 74.15 RCW)
0244	Horse Racing Licenses and Fees
	Licenses and other fees collected by the Washington Horse Racing Commission. (chapter 67.16 RCW)
0245	Hunting and Fishing Licenses
	License fees collected from individuals for recreational fishing, big game hunting and small game hunting. (chapter 77.32 RCW)
0246	Insurance Licenses and Fees
	Licenses, appointment, renewal and related fees collected from insurance agents and brokers. (chapter 48.17 RCW)
0248	Liquid Fuel Licenses
	Special fuel trip permit filing fees. (RCW 82.38.100)
0249	Landscape Architects
	Fees collected to license and regulate persons or businesses engaged in providing landscape architectural services. (chapter 18.96 RCW)

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Code	Title
0250	<p>Fireworks Licenses</p> <p>Fees collected to license the manufacture, transportation, display and sale of fireworks. (chapter 70.77 RCW)</p>
0251	<p>Dental Licenses</p> <p>Certification and license application and renewal fees collected for various dental health care professionals. (chapters 18.29, 18.30, and 18.32 RCW)</p>
0252	<p>Medical Licenses</p> <p>Certification and license application and renewal fees collected for various medical health care professionals.</p>
0253	<p>Motor Vehicle Licenses</p> <p>Fees collected for the registration of motor vehicles, carrier terminal audit registration for trucks and emission testing. (RCW 43.21A.650, 46, 680.030, 70.120.170, 79A.08.089, and 81.80.321.</p>
0254	<p>Motor Vehicle Operator Licenses</p> <p>Fees collected from those applying for or renewing drivers' licenses and personal identification cards. (chapter 46.20 RCW)</p>
0255	<p>Automobile Sales Licenses</p> <p>Fees collected to license and regulate persons or businesses engaged in the sale or auction of motor vehicles, motor homes, mobile homes and trailers. (chapter 46.70 RCW)</p>
0256	<p>Notary Fees and Commission of Deeds</p> <p>Fees collected to license persons engaged in administering oaths or affirmations, witnessing signatures, authenticating documents, or any other act a notary of this state is authorized to perform. (RCW 42.44.010)</p>
0258	<p>Registered and Licensed Practical Nurse Licenses</p> <p>Certification and license application and renewal fees collected for various registered nurse and licensed practical nurse health care professionals. (RCW 18.79.030)</p>

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<b>Code</b>	<b>Title</b>
0260	Optician Licenses  Certification and license application and renewal fees collected for optician health care professionals. (chapters 18.53 and 81.54 RCW)
0261	Optometrist Licenses  Certification and license application and renewal fees collected for optometrist health care professionals. (chapters 18.53 and 81.54 RCW)
0262	Pharmacy Licenses  Certification and license application and renewal fees collected for pharmacy health care professionals. (chapter 18.64 RCW)
0263	Puget Sound Pilot Licenses  Fees collected from Puget Sound and Grays Harbor licensed pilots for initial license and annual license renewals, and stipends collected for the pilot trainee program. (RCW 88.16.090)
0264	Nursing Home Administrative Licenses  Certification and license application and renewal fees collected for nursing home administrator health care professionals. (chapter 18.52 RCW)
0266	Power Licenses  Annual fees collected from operators of hydropower facilities. (chapter 90.16 RCW)
0267	Real Estate Excise Tax Transaction Fees  Fee collected on real estate excise tax transactions in Washington. (chapter 82.45 RCW)
0268	Public Utilities Regulatory Fees  Regulatory fees charged to utility companies. (chapter 80.24 RCW)
0270	Real Estate Licenses  Fees collected to license and regulate persons or businesses engaged in

Code	Title
	negotiating, buying, selling or leasing real estate on behalf of others. (chapter 18.85 RCW)
0271	Sewage Treatment Plant Operator Licenses  Fees collected for the certification and testing of sewage plant operators. (chapter 70.95B RCW)
0272	Safety Inspection Licenses and Fees  Licenses and fees collected from individuals and businesses in the operation of specialized equipment or practices in buildings and building related constructions industry such as explosives, elevators, mobile homes, amusement rides, factory built housing, commercial coaches, pressure vessels, asbestos, and plumbers.
0274	Credit Union Licenses and Fees  Assessment fees billed to credit unions licensed in Washington.
0275	Ocularist Licenses  Certification and license application and renewal fees collected for ocularist health care professionals. (chapter 18.55 RCW)
0276	Forest Practices Permit Fees  Fees for forest practice applications collected from landowners and timber companies, and county forest practice fees for moratorium recording. (chapter 76.09 RCW)
0277	Securities Licenses, Permits, and Fees  Fees collected for licensing securities broker-dealers and investment advisors as well as a variety of filings such as franchise and business opportunity filings.
0278	Occupational Therapist Licenses  Certification and license application and renewal fees collected for occupational health care professionals. (RCW 18.59.050)

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<b>Code</b>	<b>Title</b>
0279	<p>Vessel Registration Fees</p> <p>Fees collected from the registration of vessels used in the state and exemption fees collected from foreign vessels that request to be exempt from pilotage. (chapter 79.100 RCW)</p>
0281	<p>Sellers of Travel</p> <p>Fees collected to license persons or businesses engaged in negotiating, buying, selling or leasing travel accommodations. (chapter 19.138 RCW)</p>
0283	<p>Veterinarian Licenses</p> <p>Certification and license application and renewal fees collected for various veterinarian health care professionals. (RCW 18.92.140)</p>
0285	<p>Water Resources Fees</p> <p>Fees collected for planning, review and inspection of hydraulic works to assure safety; and fees for processing water rights applications, permits, certificates, extensions, protests and recording. (chapter 90.03 RCW)</p>
0286	<p>Water Quality Fees</p> <p>Fees collected for wastewater discharge to fund the administration of the waste water permit program. (RCW 90.48.465)</p>
0287	<p>Well Construction and Licensing</p> <p>Fees collected for well construction and for well operator licenses. (chapter 18.104 RCW)</p>
0290	<p>Log Patrol Licenses</p> <p>Fees collected for log brands, log brand books and log patrol licenses from timber companies. (chapter 76.36 RCW)</p>
0291	<p>Marriage Licenses</p> <p>Fees collected for the issuance of marriage licenses. (RCW 36.18.010(5))</p>
0292	<p>Master License Delinquency Fees</p> <p>Fees due for late payment or filing of master license applications or renewals. (RCW 19.02.085)</p>

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Code	Title
0294	Hazardous Waste Fees  Fees collected from hazardous waste generators to fund hazardous waste and toxics reduction programs as well as fees collected from the U.S. Department of Energy and facilities that dispose of mixed waste. (chapters 70.95E, 70.105, and 43.200 RCW)
0295	Certified Acupuncturist Licenses  Certification and license application and renewal fees collected for acupuncture health care professionals. (chapter 18.06 RCW)
0296	Replacement Tire Fee  Fee charged on the retail sale of new tires. (RCW 70.95.510)
0297	Boating Safety Distributions  Distributions to local governments of boating safety funds. (RCW 88.02.040)
0299	Other Licenses, Permits, and Fees  All other licenses, permits and fees collected without specific revenue source coding assigned to them.
<b>0300 - Federal Revenue</b>  Revenue that the state receives from the federal government under grant and similar agreements where the state is required to expend the revenue in accordance with federal program specifications. It also includes revenues associated with expenditures that are fully reimbursed by the federal government.	
0301	African Development Foundation
0303	Institute of Museum Services
0304	Inter-American Foundation
0305	National Endowment for the Arts
0306	National Endowment for the Humanities
0307	Office of National Drug Control Policies
0308	Peace Corps
0309	Legal Services Corporation

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<b>Code</b>	<b>Title</b>
0310	Department of Agriculture  Federal revenue received from the Department of Agriculture to fund school breakfast and lunch programs, food stamp program, summer food service program, and nutrition program for women, infants, and children.
0311	Department of Commerce  Federal revenue received from the Department of Commerce to fund the establishment of university marine research and to assist in salmon restoration.
0312	Department of Defense  Federal revenue received from the Department of Defense to fund National Guard operations and to support basic research for military operations.
0313	Central Intelligence Agency
0314	Department of Housing and Urban Development  Federal revenue received from the Department of Housing and Urban Development to help expand the supply of affordable housing for persons of low and moderate income.
0315	Department of the Interior  Federal revenue received from the Department of the Interior to develop and implement programs for the benefit of wildlife and their habitat.
0316	Department of Justice  Federal revenue received from the Department of Justice to support criminal justice and victims of crime programs.
0317	Department of Labor  Federal revenue received from the Department of Labor to fund the Unemployment Insurance program and to improve the quality of the workforce by providing workforce investment activities.
0319	Department of State

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Code	Title
0320	Department of Transportation  Federal revenue received from the Department of Transportation to fund highway planning and construction programs.
0321	Department of the Treasury
0323	Appalachian Regional Commission
0327	Office of Personnel Management
0329	Commission on Civil Rights
0330	Equal Employment Opportunity Commission
0332	Federal Communications Commission
0333	Federal Maritime Commission
0334	Federal Mediation and Conciliation Service
0339	General Services Administration  Federal revenue received from the General Services Administration primarily to fund election reform.
0340	Government Printing Office
0342	Library of Congress
0343	National Aeronautics and Space Administration
0344	National Credit Union Administration
0346	National Labor Relations Board
0347	National Science Foundation  Federal revenue received from the National Science Foundation to encourage and support basic research in the education, science, and computer and information science areas.
0355	Federal Revenue - Non-Assistance  Receipts from a federal agency when a state agency provides vendor services and the related expenditures are charged to a federal expenditure authority code, or, other receipts from federal agencies that are not classified as federal assistance, even though the related expenditures are charged to federal expenditure authority codes. Revenue Source Code 0355 facilitates the matching of federal revenues and expenditures for budget purposes.
0357	Railroad Retirement Board
0358	Securities and Exchange Commission
0359	Small Business Administration

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Code	Title
0360	Smithsonian Institution
0361	International Trade Commission
0362	Tennessee Valley Authority
0364	Veterans Administration
0366	Environmental Protection Agency
	Federal revenue received from the Environmental Protection Agency to finance the costs of drinking water infrastructure and water quality management activities.
0368	National Gallery of Art
0370	Overseas Private Investment Corporation
0377	Nuclear Regulatory Commission
0378	Commodity Futures Trading Commission
0381	Department of Energy
0383	Federal Emergency Management Agency
0384	Department of Education
	Federal revenue received from the Department of Education to fund special education, Title I, Pell grant, and other programs in support of Washington's schools.
0385	Scholarship and Fellowship Foundations
0386	Pension Benefit Guaranty Corporation
0387	Consumer Product Safety Commission
0388	Architectural and Transportation Barriers Compliance Board
0389	National Archives and Records Administration
0390	Miscellaneous Commissions
0391	United States Institute of Peace
0392	National Council on Disability
0393	Department of Health and Human Services
	Federal revenue received from the Department of Health and Human Services to fund the medical assistance program (Medicaid, Title XIX), research grants, and other social and health service programs in Washington.
0394	Corporation for National and Community Service

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Code	Title
0396	<p>Social Security Administration</p> <p>Federal revenue received from the Social Security Administration to fund the social security disability insurance program.</p>
0397	<p>Homeland Security</p> <p>Federal revenue received from Homeland Security to fund emergency preparedness including emergency equipment, planning and training, and surveying critical infrastructure.</p>
0398	US Agency for International Development
0399	Federal Assistance – Miscellaneous
03DS	<p>Federal Revenue Distributions (State Treasurer Only)</p> <p>Distributions of reportable federal revenues that must be reported as expenditures on the Schedule of Expenditures of Federal Awards.</p>
<b>0400 - State Charges and Miscellaneous Revenue</b>	
<p>Revenue that the state receives from individuals, organizations, businesses and other governments for goods and services in conjunction with state- sponsored programs.</p>	
0401	<p>Investment Income</p> <p>Earnings on deposits and investments. Investment earnings may also be coded by specific type for example dividend income (Revenue Source Code 0411), and capital gains and losses (Revenue Source Codes 0413 and 0414, respectively). Costs of investment activities are recorded in Revenue Source Code 0473.</p>
0402	<p>Income from Property</p> <p>Revenues from rentals/leases of state owned land, facilities and equipment. Examples include: sales of parking permits; right of way or easement charges; rental/lease of commercial and non-commercial land and buildings; advertising and communication site leases; and rental of equipment including motor pool rentals.</p>

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<b>Code</b>	<b>Title</b>
0404	<p>Cost of Supervision Assessment Fee</p> <p>Fees assessed on offenders under community supervision by the Department of Corrections. (RCWs 72.11.040 and 9.94A.780)</p>
0405	<p>Fines, Forfeits and Seizures</p> <p>Amounts collected as penalties for an offense or breach of contract. Also includes the state's share of federal property seizures. Examples include toll violations, library fines, and assessments for late payments.</p> <p>Does not include penalty assessments for crime victims' compensation which are recorded in Revenue Source Code 0417.</p>
0406	<p>Litter Control Revenue</p> <p>Fee levied on the value of various products manufactured and sold within the state including but not limited to, groceries, newspapers, and food for human or pet consumption. (chapter 82.19 RCW)</p>
0407	<p>Patient Care</p> <p>Medical and dental co-pays collected from inmates of state correctional facilities.</p>
0409	<p>Interest Income</p> <p>Interest earned unrelated to investing activities. Examples include interest on property sales agreements, past due accounts receivable, and loan agreements.</p>
0410	<p>Unclaimed Monies</p> <p>Amounts received by the Department of Revenue as unclaimed property under the Uniform Unclaimed Property Act. (chapter 63.29 RCW)</p>
0411	<p>Dividend Income</p> <p>Income to shareholders derived from a division of a company's profits. Dividends may be in the form of cash, stock or property.</p>
0413	<p>Capital Gains</p> <p>Gains resulting when the value of an investment asset, for example stocks,</p>

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Code	Title
	bonds, mutual funds, or real estate, exceeds its carrying cost (book value). Capital gains may be realized or unrealized.
0414	Capital Losses
	Losses resulting when the value of an investment asset, for example stocks, bonds, mutual funds, or real estate is less than its carrying cost (book value). Capital losses may be realized or unrealized.
0415	Sale of Property – Timber
	Revenues resulting from the following activities on state-owned land: timber contract sales, including settlement of defaulted contracts and other related timber contract fees; contract harvesting and other log sales; and damaged timber sales.
0416	Sale of Property – Other
	Proceeds from the sale or disposal of property, consumable supplies, materials, and products in governmental type accounts. Property includes land, buildings, equipment, salvage, intangible property (such as, right-of-ways and royalties), sand and gravel, and nursery seedlings.
	Does not include property sales in the normal course of business by a proprietary type account.
0417	Victims of Crime Compensation
	Penalties assessed against criminal offenders for assistance to crime victims. (chapter 7.68 RCW)
0418	Gain or Loss On Sale of Capital Assets
	The gain or loss on the sale or disposal of a capital asset in a proprietary type account. The gain or loss is calculated by subtracting the remaining book value (original cost less accumulated depreciation) from the proceeds from the sale.
0420	Charges For Services
	Amounts collected in the course of regular business for sales of services. Examples include charges for administering local tax collection, fees for processing applications, fees for administrative hearings, and charges for equipment repair.

Code	Title
0421	<p>Publications and Documents</p> <p>Revenue received from the sale of paper and electronic publications and documents. Examples include state produced publications, manuals, and documents such as, maps, laws, rules, guides, photos.</p>
0423	<p>Room, Board and Meals</p> <p>Revenues received by the state for room, board, and meals associated with the operation of a state program. Examples include housing and dining revenues at higher education institutions and amounts paid by or on behalf of inmates of state correctional facilities towards costs of room and board.</p> <p>Does not include room and board for residents of state veterans' homes or Department of Social and Health Services' institutions/facilities which are recorded to Revenue Source Code 0523.</p>
0424	<p>Tuition and Fees</p> <p>Tuition collected for main and extension campuses for residents and non-residents, part time and full time students, and staff and student tuition waivers. Legislatively established tuition covers operating, building, and student and activity fees. Note: Only operating fees as defined in RCW 28B.15.031 are to be deposited in Account 149.</p>
0425	<p>Filing Fees and Legal Services</p> <p>Fees collected for filing, recording, registering, or archiving instruments or documents that (1) have or serve a legal or official function or (2) do not include a license or permit being issued. Also includes fees collected by county auditors or recording officers for their official services (RCW 36.22.175 (1), and charges for legal services related to filing documents or establishing a fee.</p>
0427	<p>Property and Resources Management</p> <p>Fees collected for property and resources management to include such things as fire suppression, road maintenance, land assessments, and surveillance and maintenance of low level radioactive materials disposal.</p>
0430	<p>Dedicated Student Fees</p> <p>Fees collected that are dedicated to the support of specific courses or activities. Examples include lab fees, fees for continuing education programs, health</p>

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Code	Title
	fees, athletic and recreation center fees, technology fees, and renewable energy fees.
0434	Hazardous Waste Cleanup Recoveries  Amounts collected by the Department of Ecology for mandatory and voluntary cleanup of hazardous waste cleanup activities, clean up of oil and non-oil spills and environmental restoration.
0440	Indirect Cost Reimbursement  To record indirect cost reimbursement associated with grants, contracts and other agreements.
0441	Contributions and Grants  Contributions and grants received by the state that are not restricted by contract or grant. Amounts received may be expended for or by the account/program receiving the monies for the purposes for which the monies were given.
0444	Grant Repayments  Amounts collected as repayments of loan principal associated with a loan made under a federal or state loan program or other budgeted loan.
0445	Unemployment Compensation Reimbursement  Reimbursement for unemployment benefits paid in-lieu of taxes of received from state agencies. (RCW 50.44.060)
0447	Health Benefit Payments  Subsidy reimbursement and rebate payments received for health benefits. Not considered federal revenue.
0448	Statewide Indirect Cost Recoveries  Any indirect costs or cost allocation amounts recovered as a result of the inclusion of the Statewide Cost Allocation Plan (SWCAP) allocation in an agency's indirect rate or cost allocation plan. Amounts recovered by an agency are to be deposited into the General Fund.

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<b>Code</b>	<b>Title</b>
0450	<p>Sales of Goods and Supplies – Proprietary Funds</p> <p>To record the sale of merchandise purchased for resale. This revenue source must be used when expenses are recorded to cost of goods sold (Object F).</p>
0455	<p>Sales of Liquor</p> <p>Collection of liquor and alcohol sales and related taxes recorded in Account 501, the Liquor Revolving Account. (RCWs 66.08.170 and 82.08.150)</p>
0458	<p>Public Facilities District Payment</p> <p>To record annual payment received as required by RCW 36.100.040.</p>
0470	<p>Judicial Information System Fees</p> <p>Fees collected for access to the Judicial Information System administered by the court system for non-court in-state and all out-of-state users. (RCW 2.68.020)</p>
0471	<p>Unemployment Compensation Contributions</p> <p>Unemployment benefit contributions received from employers. (RCW 50.24.010)</p>
0472	<p>Workers' Compensation Contributions</p> <p>Premiums paid by Washington employers and employees for workers' compensation insurance. (RCW 51.32.073)</p>
0473	<p>Costs of Investment Activities</p> <p>Investment fees and expenses paid to external sources such as banks and other financing institutions for investment activities and securities lending transactions. Fees include external management fees, commissions, consultant fees, legal fees and other investment management related expenses paid to external sources. This source code should have a net debit balance.</p>
0477	<p>Lottery Ticket Proceeds</p> <p>Amounts received from the sales of lottery tickets. (RCW 67.70.230)</p>

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Code	Title
0478	<p>Lottery Ticket Returns</p> <p>Retailer adjustments against lottery ticket sales. Examples include misprinted tickets, torn tickets, promotional tickets and returned tickets. (RCW 67.70.230)</p>
0484	<p>LCB State Excess Profit Distributions</p> <p>Amounts received by the Liquor Control Board and distributed to various funds as prescribed by law. (chapters 66.08, 66.24, and 82.08 RCW)</p>
0485	<p>Immaterial Prior Period Adjustments</p> <p>Immaterial corrections related to prior period activity. Generally, only credits are allowed; debits require the approval of the agency's OFM Accounting Consultant. Only used with General Ledger code 3215 "Immaterial Adjustments to Prior Periods." Refer to Subsection 90.20.15.e.</p>
0486	<p>Recoveries of Prior Expenditure Authority Expenditures</p> <p>Receipt of cash/vendor credit for the recovery of an expenditure/expense charged to a prior period. Also used to record the liquidation of over-estimated accrued expenditures/expenses from a prior period when it is expected that no further payments will be made. Generally, only credits are allowed; debits require approval of the agency's OFM Accounting Consultant. Refer to Subsection 90.20.45.</p>
0487	<p>Recoveries of Student Financial Aid Expenditures</p> <p>Recoveries of overpayments to schools or individuals of state need grant funds.</p>
0489	<p>Amortization</p> <p>The increase or decrease of non-cash changes in the fair value of investments. Only use with GL 3220 "Noncash Revenues."</p>
0490	<p>Cash Over and Short</p> <p>Amounts of cash over or short for a cash deposit, required to make the deposit equal the source document total.</p>

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<b>Code</b>	<b>Title</b>
0492	<p>Autopsy Cost Reimbursements</p> <p>Amounts distributed to counties to reimburse for autopsy costs. (RCW 68.50.104)</p>
0493	<p>Aquatic Lands Distributions</p> <p>Amounts distributed to towns from harbor area and tideland leases. Amounts distributed must be used for water-related improvements. (RCW 79.115.150)</p>
0494	<p>Impaired Driving Safety Distributions</p> <p>Amounts distributed to cities, towns, and counties for projects related to reducing impaired driving. (RCWs 46.68.260 and 82.14.320.)</p>
0496	<p>Insurance Premiums</p> <p>Amounts collected by the Office of Financial Management Risk Management Division from state agencies for coverage in the state's liability program. Also includes premiums for active employees collected by Health Care Authority for medical, dental, life, and long-term disability insurance.</p>
0497	<p>Charges For Transportation Services</p> <p>Revenues collected for transportation services to include such things as ferry services, toll revenue, and transponder sales.</p>
0498	<p>Tort Claim Reimbursement</p> <p>Reimbursements to the state for tort claim damages – for example, damages to property and lost revenues – caused by third parties.</p>
0499	<p>Other Revenue</p> <p>Revenue that the state receives from individuals, organizations, businesses and other governments for goods and services in conjunction with state sponsored programs without specific revenue source coding assigned to them. Examples include industrial insurance refunds, miscellaneous student services, and photocopying.</p>
04DS	<p>Unclaimed Property Distributions</p> <p>To record funds distributed by the Department of Revenue to owners, property reported to under the Uniform Unclaimed Property Act. (chapter 63.29 RCW)</p>

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Code	Title
	<b>0500 – Private/Local Charges and Miscellaneous Revenue</b>
	Resources provided to the state by nonfederal sources such as private individuals, local governments, commercial enterprises, and foundations that are restricted by contract or agreement. It also includes revenues associated with expenditures that are fully reimbursed by private/local sources.
0523	Board, Room, and Meals
	Revenue received from residents, hospice care organizations and family members of residents of Veterans' Homes for their portion of the room, board and meal expenses. Also includes revenue for room, board, and meals received on behalf of residents at Department of Social and Health Services' institutions/facilities. Does not include room, board, and meals associated with the operation of a state program which are recorded to Revenue Source Code 0423.
0535	Energy Facility Application and Monitoring Fees
	Revenue received by the Energy Facility Site Evaluation Council for the evaluation, licensing and monitoring of major energy facilities in Washington. (chapter 80.50 RCW)
0541	Private/Local Contributions and Grants
	Contributions and grants from nonfederal sources external to the state. Similar to federal grants, the expenditure of these private/local contribution and grant revenues are restricted by contract or agreement.
0546	Federal Revenue – Pass Through
	Federal revenue received from other state governments, local governments or private entities.
0597	Reimbursable Contracts
	Revenue received pursuant to reimbursable contracts with private/local organizations including non-profit organizations, counties, cities, school districts, transit authorities and other states.
	<b>0600 – Transfers</b>
	Amounts transferred by state agencies to other accounts and/or agencies;

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Code	Title
	including treasurer's transfers of resources collected by one state agency/account to the agency/account that expends the resources.
0611	Bond Transfers In
	Transfers of bond proceeds to an account as specified by law.
0612	Bond Transfers Out
	Transfers of bond proceeds from an account as specified by law.
0621	Operating Transfers In
	Transfers of revenue to one account from another without a requirement for repayment (this is the positive revenue). Generally, operating transfers in and out (Revenue Source Codes 0621 and 0622) net to zero at the agency level.
0622	Operating Transfers Out
	Transfers of revenues from one account to another without equivalent flows of assets in return (this is the negative revenue). Generally, operating transfers in and out (Revenue Source Codes 0621 and 0622) net to zero at the agency level.
0623	Investment Administration Transfers
	Transfers of revenue from various accounts managed by the State Investment Board (SIB) to the State Investment Board Expense Account (Account 031) as needed to cover the operating expenses of SIB. (RCW 43.33A.160) (SIB Only)
0626	Noncash Revenue Transfers – Compensation
	Transfers of revenue between operating accounts (other than the General Fund) and non cash Special Account Retirement Contribution Increase Revolving Account (Account 427) or the Salary and Insurance Increase Revolving Account (Account 406).
0627	Noncash Revenue Transfers – Other
	Transfers of resources other than cash.

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Code	Title
0633	<p>Timber Tax Transfer</p> <p>Transfers of timber tax collected on behalf of the state from the Timber Tax Distribution Account (Account 02W) to the General Fund. (RCW 84.33.041)</p>
0634	<p>Streamlined Sales and Use Tax Mitigation Transfer</p> <p>Transfers from the General Fund to the Streamlined Sales and Use Tax Mitigation Account (Account 14L) to mitigate local sales tax revenue net losses as a result of the sourcing provisions of the streamlined sales and use tax agreement. (RCW 82.14.500)</p>
0635	<p>Air Pollution Control (Ride Share) Transfer</p> <p>Transfers between the Air Pollution Control Account (Account 216) and the General Fund.</p>
0636	<p>State Treasurer's Service Account Transfer</p> <p>Transfers from the State Treasurer's Service Account (Account 404) to the General Fund.</p>
0640	<p>Washington Opportunity Pathways Account Transfer – Lottery Revenues</p> <p>Transfers of lottery revenues from the State Lottery Account (Account 577) and the Shared Game Lottery Account (Account 433) to the Washington Opportunity Pathways Account (Account 17F). (RCWs 67.70.240(3) and 67.70.340(1) and (2))</p>
0641	<p>Stadium &amp; Exhibition Account Transfer – Lottery Revenues</p> <p>Transfers of lottery revenues from the State Lottery Account (Account 577) to Stadium and Exhibition Center Account (Account 816). (RCW 67.7.240(5))</p>
0642	<p>Student Achievement Account Transfer – Lottery Revenues</p> <p>Transfers of lottery revenues from the State Lottery Account (Account 577) and the Shared Game Lottery Account (Account 433) to the Student Achievement Account (Account 299). (RCW 67.70.240(3); 67.70.340(1) and (2))</p>

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Code	Title
0643	Education Construction Account Transfer – Lottery Revenues  Transfers of lottery revenues from the State Lottery Account (Account 577) and the Shared Game Lottery Account (Account 433) to the Education Construction Account (Account 253). (RCW 67.70.240(3); 67.70.340(1) and (2))
0644	General Fund Transfer – Lottery Revenues  Transfers of lottery revenues from the Shared Game Lottery Account (Account 433) to the General Fund. (RCW 67.70340(4))
0645	Budget Stabilization Transfer  Transfers from the General Fund to the Budget Stabilization Account (Account 14B). (RCW 43.79.495)
0646	Education Construction Account Transfer  Transfers from the General Fund to the Education Construction Account (Account 253). (RCW 43.135.045)
0648	Commute Trip Reduction Transfer  Transfers from the Multimodal Transportation Account (Account 218) to the General Fund to reimburse the General Fund for tax credits provided to businesses participating in the commute trip reduction program. (RCW 82.70.040)
0649	Unclaimed Property Transfer  Transfers of unclaimed property between the Unclaimed Personal Property Account (Account 196) and the General Fund. (RCW 63.29.230)
0651	Flood Control Transfer  Transfers from the General Fund to the Flood Control Assistance Account (Account 02P). (RCW 86.26.007)
0652	Water Quality Transfer  Transfers from the General Fund to the Water Quality Account (Account 139). (RCW 70.146.080)

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Code	Title
0653	Columbia River Water Delivery Transfer  Transfers from the General Fund to the Columbia River Water Delivery Account (Account 15K). (chapter 90.90 RCW)
0654	County Criminal Justice Transfer  Transfers from the General Fund to the County Criminal Justice Assistance Account (Account 03L). (RCW 82.14.310)
0655	Municipal Criminal Justice Transfer  Transfers from the General Fund to the Municipal Criminal Justice Assistance Account (Account 03M). (RCW 82.14.320/330)
0657	Criminal Justice Treatment Transfer  Transfers from the General Fund to the Criminal Justice Treatment Account (Account 05C). (RCW 70.96A.350(4)(a))
0658	Alcohol Treatment Transfer  Transfers from the General Fund to the Violence Reduction and Drug Enforcement Account (Account 181). (RCW 70.96A.350(4)(b))
0659	Site Closure Account Transfer  Transfers from the Perpetual Surveillance and Maintenance Account (Account 500). (RCW 43.200.080)
0666	Fair Account Transfer  Transfers from the General Fund to the Fair Account (Account 131). (RCW 15.76.115)
0667	Initiative 773 Transfers  Transfers of cigarette and tobacco products taxes from the Health Services Account (Account 760) to the Violence Reduction and Drug Enforcement Account (Account 181), Water Quality Account (Account 139), and Tobacco Prevention and Control Account (Account 828) as required by Initiative 773. (RCW 43.72.900(2)(a), 3(a), & 3(c))

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Code	Title
0668	<p>Education Savings Account Transfer</p> <p>Transfers from the Education Savings Account (Account 291) to the Washington Distinguished Professorship Trust Account (Account 653), the Washington Graduate Fellowship Trust Account (Account 534), College Faculty Awards Trust Account (Account 743), and the Common School Construction Account (Account 113). (RCW 43.79.465)</p>
0677	<p>Agency Incentive Savings Transfers In</p> <p>Transfers to the Savings Incentive Account (Account 290) of half of the dollar value of certain General Fund state appropriations that are unspent as of June 30. The transfers are made to the credit of the individual state agencies that achieved the savings. (RCW 43.79.460) (OFM Only)</p>
0678	<p>Equity Transfers In</p> <p>Transfers of assets into an account normally associated with the creation of the account or the close-out of another account. Generally, equity transfers in and out (Revenue Source Codes 0678 and 0679) must net to zero at the agency level.</p>
0679	<p>Equity Transfers Out</p> <p>Transfers of assets out of an account normally associated with the closure of the account. Generally, equity transfers in and out (Revenue Source Codes 0678 and 0679) must net to zero at the agency level.</p>
0680	<p>Pension Benefit Reserves Transfers In</p> <p>Transfers between reserve balances within the same pension plan. Employee contributions are accumulated in the member reserves of the plan to which the employee belongs, until retirement or withdrawal. Upon retirement, these accumulated contributions are transferred into the larger benefit reserves pool of the same plan to initiate the monthly pension benefit payment process. (DRS Only)</p>
0681	<p>Pension Benefit Reserves Transfers Out</p> <p>Transfers between reserve balances within the same pension plan. Employee contributions are accumulated in the member reserves of the plan to which the employee belongs, until retirement or withdrawal. Upon retirement, these accumulated contributions are transferred into the larger benefit reserves pool</p>

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Code	Title
	of the same plan to initiate the monthly pension benefit payment process.(DRS Only)
0683	Retirement System Transfer Transfers of amounts not needed for administration from the Volunteer Firefighters' and Reserve Officers' Relief and Pension Administrative Account (Account 204) to the Volunteer Firefighters' and Reserve Officers' Relief and Pension Principal Account (Account 614). (RCW 41.24.030) (BVFFRO Only)
0688	UW Internal Lending Program Transfers  Transfers of monies to record the Internal Lending Program activity between governmental, enterprise and internal service accounts. (University of Washington only)
0689	Operating Transfers – Toll Charges  Transfers of toll revenues from a toll collecting account to another account to facilitate the payment of debt service.
0690	Special Transfers  Statewide transfers from dedicated accounts and other accounts for special litigation or budget purposes.
0693	Operating Transfers - Debt Service  Transfer of monies between accounts to facilitate the payment of debt service as specified by law.
0694	Operating Transfers - Debt Service Reimbursements  Transfer of monies from accounts designated by the legislature to reimburse the General Fund for the payment of debt service.
0696	Operating Transfers - Motor Fuel Taxes  Transfer of motor vehicle fuel taxes from various transportation accounts (including the Motor Vehicle Account (Account 108), Transportation Partnership Account (Account 09H), Puget Sound Capital Construction Account (Account 099), Transportation 2003 (Nickel) Account (Account 550) to transportation debt service funds (including the Highway Bond Retirement Account (Account 303), Ferry Bond Retirement Account (Account 304) and the Transportation Improvement Bond Retirement Account (Account 305).

Code	Title
	<b>0800 – Other Revenues and Financing Sources</b>
	Other revenues and financing sources not recorded elsewhere including those associated with debt financing activities, resources supporting trust activities, and certain noncash activities, such as receipt of donated commodities.
0802	Employer Pension Contributions  Contributions received from employers of members enrolled in state administered pension plans.
0803	Member Pension Contributions  Contributions received from members enrolled in state administered pension plans.
0804	State Pension Contributions  Contributions received from the General Fund to support state administered pension plans.
0807	Certificates of Participation  Resources provided by the through the issuance of certificates of participation by the Office of the State Treasurer that are used to finance real estate acquisition, construction and renovation and equipment acquisition.
0809	Capital Lease Acquisitions  Resources provided through a capital lease agreement used to finance capital acquisitions.
0820	Capital Contributions  Intra-state contributions of capital assets received by a proprietary fund type account.
0825	Pool Participant Contributions Contributions received from participant members of the Deferred Compensation Plan and the Local Government Investment Pool (LGIP). (DRS and OST use only)
0850	Payments to Refunded COP Escrow Agents  Amounts sent to an Escrow Agent to refund (defease) a COP issue.

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Code	Title
0851	<p>Original Issue Discount – Refunding COPs</p> <p>Discount associated with the issuance of refunding COPs. Refunding COPs are sold at a discount when the stated interest rate on the COPs is less than the market rate of interest for similar securities when the COPs are sold.</p>
0852	<p>Underwriters Discount / Costs of Issuance – Refunding COPs</p> <p>COP sale expenses associated with the issuance of refunding COPs, specifically, the underwriters discount and cost of issuance expenses.</p>
0853	<p>Original Issue Premium – Refunding COPs</p> <p>Premium associated with the issuance of refunding COPs. Refunding COPs are sold at a premium when the stated interest rate on the COPs is more than the market rate of interest for similar securities when the COPs are sold.</p>
0854	<p>Refunding COPs Issued</p> <p>Amount of the total par or face value of refunding COPs.</p>
0855	<p>Payments to Refunded Bond Escrow Agents</p> <p>Amounts sent to an Escrow Agent to refund (defease) a bond issue.</p>
0856	<p>Original Issue Discount - Refunding Bonds</p> <p>Discount associated with the issuance of refunding bonds. Refunding bonds are sold at a discount when the stated interest rate on the bonds is less than the market rate of interest for similar securities when the bonds are sold.</p>
0857	<p>Underwriters Discount/Costs of Issuance – Refunding Bonds</p> <p>Bond sale expenses associated with the issuance of refunding bonds, specifically, the underwriters discount and cost of issuance expenses.</p>
0858	<p>Original Issue Premium - Refunding Bonds</p> <p>Premium associated with the issuance of refunding bonds. Refunding bonds are sold at a premium when the stated interest rate on the bonds is more than the market rate of interest for similar securities when the bonds are sold.</p>

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<b>Code</b>	<b>Title</b>
0859	Refunding Bonds Issued  Amount of the total par or face value of refunding bonds.
0860	Bonds Issued  Amount of the total par or face value of all tax-exempt bonds, except refunding bonds.
0862	Original Issue Discount  Discount associated with the issuance of all bonds, except refunding bonds. Bonds are sold at a discount when the stated interest rate on the bonds is less than the market rate of interest for similar securities when the bonds are sold.
0863	Original Issue Premium  Premium associated with the issuance of all bonds except refunding bonds. Bonds are sold at a premium when the stated interest rate on the bonds is more than the market rate of interest for similar securities when the bonds are sold.
0864	Taxable Bonds Issued  Amount of the total par or face value of taxable bonds issued.
0865	Note Proceeds  Amount of the total par or face value of notes issued.
0866	Loan Principal Repayment  Amounts received to repay the principal amount of loans issued by a state agency.
0871	Special Items  Significant items, subject to management's control, that are either 1) unusual in nature or 2) infrequent in occurrence. (OFM only)
0872	Extraordinary Items  Extraordinary items are both 1) unusual in nature and 2) infrequent in occurrence. (OFM only)

Code	Title
	<b>0900 – Non-Revenue Activities*</b>
	Amounts related to various suspense codes that must be adjusted to zero at year-end.
0901	Interagency Reimbursements
	Amounts received from another agency to reimburse for expenditures that cannot immediately be allocated to the proper expenditure coding.
0902	Recoveries of Current Expenditure Authority Expenditures
	Amounts received from a non-state entity to reimburse for expenditures that cannot immediately be allocated to the proper expenditure coding.
0920	Items Placed in Suspense
	Amounts received by an agency that are identifiable by account, but cannot be immediately allocated to the proper revenue source coding.
0921	Rental Excise Tax Suspense
	Rental taxes received by an agency pending remittance to the Department of Revenue.
0925	Undistributed Receipts
	Amounts received for which the correct coding is pending determination.
0940	Deposit Adjustments and Returned Checks
	Amounts due to an agency related to deposit adjustments or NSF checks.
	* At fiscal year end, amounts in 0900 – Non-Revenue Activities source codes are to be reclassified to the appropriate asset, liability, revenue, or expenditure/expense coding.