



## 20.40 Internal Auditing Policies

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### 20.40.10

May 1, 1999

#### Why an internal audit function?

An internal audit function aids management by improving the quality of the control environment (refer to Subsection 20.15.40.a). These internal auditing policies should provide agency directors, internal control officers, internal auditors, and other agency staff with a background and approach toward the establishment, as appropriate, of an effective internal audit function.

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### 20.40.20

May 1, 1999

#### What is internal auditing?

Internal auditing is an independent appraisal activity established within an agency for the review of operations as a service to management. The objective of internal auditing is to assist agency staff in the effective discharge of their responsibilities.

Internal auditors examine and evaluate the planning, organizing, and directing processes to determine whether reasonable assurance exists that the agency will achieve its goals and objectives. Such evaluations, in the aggregate, provide information to appraise the agency's overall control system and the quality in implementing assigned responsibilities. All systems, processes, operations, functions, and activities within an agency are subject to evaluations by internal auditors.

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### 20.40.30

May 1, 1999

#### What are the differences between internal and external auditing?

Internal and external audits are different in the following respects:

##### 20.40.30.a

Internal auditors are employees or contractors providing internal auditing services in a specific governmental unit.

**Internal Control and Auditing**

- 20.40.30.b External auditors are independent of the governmental unit. External auditors must be independent both in fact and in appearance. External auditors include:
- State Auditor.
  - Government auditors who are members of a government other than the state of Washington.
  - Independent public auditors who provide auditing services on a fee basis.
  - Auditors of legislative organizations such as the Joint Legislative Audit and Review Committee.
- 20.40.30.c External audits do not alleviate the need for an internal audit function, or vice-versa. Internal and external audit functions are complementary. Agencies are not to rely solely on audits performed by outside parties to measure the appropriateness and degree of internal activities. Audits by external agencies, such as the Joint Legislative Audit and Review Committee and the Office of the State Auditor, are not intended to replace an ongoing management review of operations and may in fact be limited by law to the scope of the examination they may perform. This limit on the scope may preclude a comprehensive review of an agency's internal procedures.

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**20.40.40**

May 1, 1999

**What are the basic requirements of internal auditing?**

- 20.40.40.a Agency heads or authorized designees are assigned the responsibility and authority for establishing and maintaining an internal audit program. An agency's decision to employ an internal audit program should be made based on the results of a risk assessment and the priority of the need for an internal program is compared to the agency's other programmatic needs.
- Internal audit programs implemented by agencies should follow auditing standards as appropriate for the agency or program (i.e. Generally Accepted Government Audit Standards or Institute of Internal Auditor Standards).

**Internal Control and Auditing**

20.40.40.b

Internal auditing is to:

1. Review operations or programs to ascertain whether results are consistent with established goals and objectives and whether the operations or programs are managed according to plan.
2. Review the management control system designed to ensure compliance with those policies, plans, procedures, laws, regulations, and contracts that could have a significant impact on operations. Also report whether the management control system is working as designed.
3. Review the reliability and integrity of financial and operating information and the means used to identify, measure, classify, and report such information.
4. Review the means of safeguarding assets and, as appropriate, verify the existence of such assets.
5. Appraise the economy and efficiency with which resources are employed.
6. Isolate problem areas and provide a means for corrective action before the problem affects operational efficiency.
7. Promote open communications and establish a positive relationship among the internal auditor, external auditor, agency staff, management, and audit committee and authority/board/committee/commission members as applicable.

20.40.40.c

The internal audit function is an integral part of the agency and derives its authority from senior management. It serves to promote objective, comprehensive review coverage and to assure the consideration of audit recommendations.

To accomplish this, the internal audit function should be responsible to an individual in the agency with sufficient authority to promote independence and to ensure broad audit coverage, adequate consideration of audit reports, and appropriate action on audit recommendations. Internal auditors should also be independent of the activities they audit by having no direct or indirect authority or responsibility for the programs or operations they audit. Generally, reports and associated audit findings, recommendations, and analysis are directed to the agency head, or chief executive officer.

**Internal Control and Auditing**

20.40.40.d Internal audits may be performed during or after a fiscal period. In either case, an audit is not part of any control activity, however it serves as an important component of the management control system.

The activities of an internal audit, whether performed during or after a fiscal period, may include:

- Consultation and education sessions to familiarize agency staff with control activity responsibilities,
- Assisting agency staff in preparing for new processes or requirements,
- A review of agency activities to serve as a basis for recommending improvements as necessary to aid in the accomplishment of agency identified goals and objectives.



## Chapter 25 - Payroll

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### **25.10 About the Payroll Policies**

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25.10.30	Applicability	Jan. 1, 2012
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25.20.30	Agency required payroll certifications	June 1, 2006
25.20.40	Payment and reconciliation of deductions and employer's costs	July 1, 2011
25.20.50	Employee transfers between agencies	Jan. 1, 2012

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**Payroll**

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**25.40 Leave**

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**25.50 Payroll Deductions and Reductions**

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**25.70 Payment Methods**

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25.80.25	Recouping an overpayment through a payroll deduction – represented employees	July 1, 2007
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In accordance with WAC 82-50-031, OFM may grant exceptions to the paydates established in 82-50-021 upon written request of an agency. However, the semi-monthly pay periods established by RCW 42.16.010(1) must remain in effect. WAC 82-50-32 addresses terminations of exceptions granted under WAC 82-50-031.

25.30.20.b **Bi-weekly paydates**

In accordance with RCW 42.16.010(5), for institutions of higher education adopting bi-weekly pay periods, actual paydates are lagged seven calendar days after the end of the pay period, except when the paydate falls on a holiday. In this case, the paydate shall not be later than the following Monday.

Each institution adopting a biweekly pay schedule must establish, publish, and notify the director of OFM of the official paydates six months before the beginning of each subsequent calendar year.

**Note:** As no institution of higher education has adopted bi-weekly paydates, Chapter 25 is written in terms of semi-monthly paydates.

25.30.20.c **RCW 42.16.010 permits agencies to pay overtime, penalty pay, and special pay on the next paydate if:**

1. The employee fails to make an accurate and timely report of the information needed to determine the payment; or,
2. The employer lacks reasonable opportunity to verify the claim.

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**25.30.30**  
January 1, 2016

**Pay period, workdays, and rate computations**

25.30.30.a **Full-Time Employees**

When employees work a full semi-monthly pay period (RCW 42.16.010 and WAC 82-50-021), their pay rate shall be one-half of the actual monthly gross pay. Time worked, for gross pay computations, includes paid leave and holidays.

**Exceptions:** Gross pay computations for full-time employees change when they work less than a full semi-monthly pay period, are on a leave-without-pay status, or their pay rate changes during the pay period.

25.30.30.a.(1) **Compute gross pay by:**

- Calculating the ratio of time worked in days or hours to the scheduled time available for work in days or hours for that pay period.
- Scheduled time available for work includes paid leave and holidays.
- In cases of promotion or demotion, two calculations are done--one for each salary level. Both calculations are based on the percentage of the days or hours worked to total days or hours available for the pay period at each salary level.
- In addition to basic salary, gross pay includes remuneration for all other compensable services and *available to employees on designated paydates* (RCW 42.16.010). Refer to Subsection 25.30.20a for a paydate exception provided by that statute. Other compensable services include overtime, assignment pay, call-back, standby, compensatory time, shift differential premium, performance pay, recognition payments, and other special pay provisions as provided for by law, civil service rules, agency policy or rule, or contract.

**Note:** In the 2011-2013 biennium only, refer to WAC Chapter 357-28 or collective bargaining agreements (CBAs) to determine the appropriate base salary rate for paying overtime or cashing out compensatory time.

25.30.30.a.(2) **Use the following formula to compute pay for fractional semi-monthly pay periods:**

$$\frac{\text{Actual time (hours/days) worked in semi-monthly pay period}}{\text{Scheduled work time(hours/days) available in semi-monthly pay period}} \times \frac{\text{Monthly salary rate}}{2} = \text{Gross pay}$$

**Example:** If an employee with a monthly rate of \$2,400 works 24 hours in a pay period containing 88 scheduled working hours, the pay would be computed as follows:

$$\frac{24}{88} \times \frac{\$2,400}{2} = \$327.27$$



## 25.40 Leave

### 25.40.10

June 9, 2016

### Shared leave

#### 25.40.10.a

#### General guidelines

Per RCW 41.04.650 through 670, the state's shared leave program allows a state employee to come to the aid of another state employee who is likely to take leave without pay or terminate his or her employment because:

- The employee suffers from, or has a relative or household member suffering from, an illness, injury, impairment, or physical or mental condition which is of an extraordinary or severe nature;
- The employee has been called to service in the uniformed services;
- The employee is a victim of domestic violence, sexual assault or stalking, or
- A state of emergency has been declared anywhere within the United States by the Federal or any state government and the employee has needed skills to assist in responding to the emergency or its aftermath and is volunteering with a governmental agency or a nonprofit organization to provide humanitarian relief in the devastated area.

When taken, this leave is classified as Shared Leave and tracked separately over the state career of the recipient employee (donee).

WAC 357-31-380 through 455, or collective bargaining agreements (CBAs), establishes the definition and eligibility requirements for the state leave sharing program.

Within these rules, the head of each agency determines the agency's level of participation in the program. Agencies are strongly encouraged to establish policies that encompass these rules and that set internal procedures for managing the program.

25.40.10.b **Definitions**

**Employee** – Any employee entitled to accrue sick, vacation, or personal holiday leave and for whom an agency has maintained leave records.

**Donor** – The employee making the donation of leave.

**Donee** – The employee receiving the donation of leave (recipient).

**Donated leave** – The dollar value of the leave hours a donor donates through the Shared Leave Program.

**Shared leave** – The donated leave converted to hours by the receiving agency at the donee's rate of pay. This may be more or less than the literal hours donated, depending on the relative salary rates of the respective employees.

25.40.10.c **Shared leave program requirements and restrictions****1. Salaries and wages**

Employees on shared leave continue to receive the same salary, wage, and employee benefits that they normally receive when using **accrued** leave. Refer to RCW 41.04.665(7).

**2. Shared leave requester**

a) An agency shall require the employee requesting shared leave to submit a medical statement supporting the request. A licensed physician (or health care practitioner) should:

- Verify the severity or extraordinary nature of the condition.
- Determine the expected duration of the condition.

The requirement for a medical statement may be waived in unusual circumstances where such a statement may not be available, such as a pandemic emergency.

In order for the requirement to be waived, an agency must establish a policy that, at a minimum, addresses the nature of the unusual circumstances under which a medical statement is not required; the limits, if any, imposed by the agency on the amount of shared leave that may be granted without a medical statement; and the agency official with authority to approve shared leave granted without a medical statement.

Additionally, before using shared leave for:

- Medical purposes, employees must use all accrued sick leave.
- Service in the uniformed services, employees must use all paid military leave.

For work related illness or injury, the employee must diligently pursue and be found to be ineligible for benefits under Chapter 51.32 RCW to qualify for shared leave for medical purposes.

**Note:** Once an employee uses authorized shared leave, the employee shall not be required to repay to the agency the value of the leave used.

## 5. Transfer of shared leave

Shared leave can transfer:

- Within a state agency and account,
- Between accounts or agencies, or
- Between agencies, educational service districts, and school districts.

Transfer of leave requires approval from the head or designee of both the donor and donee agencies, educational service districts, or school districts. It is recommended that an agency's shared leave policies include approval procedures and identify authorized designees.

If a shared leave account is closed and an employee later has a need to use shared leave due to the same condition listed in the closed account, the agency head must approve a new shared leave request for the employee.

25.40.10.d

### Computation of leave transferred

In transferring leave from the donor to the donee, it is the donor's dollar value of the leave that transfers and purchases shared leave for the donee at the donee's salary rate.

Calculate the **dollar value** of donated leave using the donor's total current salary rate times the hours donated.

For the donee, divide the **dollar value** received by the donee's total current salary rate to determine the leave hours to record.

**Definition of Formula Elements for Calculating Shared Leave:**

Base salary rate = Current hourly rate OR  $\frac{\text{Monthly rate}}{174 \text{ (or monthly hours)}}$

\*Fringe benefits rate = 46% x Base salary rate

Total salary rate = Base salary rate + Fringe benefits rate

\*Formula for deriving the fringe benefit rate is in Subsection 25.40.10.j.

**Donor Formula for Shared Leave Transfer Calculation:**

Dollar value of donated leave = Donated leave hours x Donor's total salary rate

Reduce the donor's leave balance by the number of hours donated.

**Donee Formula for Shared Leave Received:**

Shared leave hours credited to donee =  $\frac{\text{Dollar value of donated leave received}}{\text{Donee's total salary rate}}$

Record the donee's shared leave balance for the calculated shared leave hours received.

25.40.10.e **Recording donated leave transfer(s) in accounting and payroll systems**

- Transfer the dollar value of donated leave using a Journal Voucher (A7) for transfers between treasury and/or treasury trust accounts.
- Use a warrant or a check for transfers between treasury/treasury trust accounts and local accounts, educational service districts, and school districts.
- Attach documentation to the JV or warrant or check, showing the name(s) of the employee(s) receiving the shared leave.
- Record the transfer in the appropriate accounting and payroll systems. **It is recommended agencies record the shared leave transactions, at a minimum, on a quarterly basis.** Refer to Subsection 85.34.20 for related accounting entries.

25.40.10.f **Shared leave records**

The agency head or designee must maintain the following shared leave information at a minimum:

- Number of leave requests received.
- Number of leave requests granted.
- Nature of requests.
- Name and agency of donors.
- Amount of leave transferred in or out.
- Value of leave transferred in or out.
- Date leave was taken for each occurrence.

Record donated leave as shared leave in agency leave records and maintain it separately from all other leave balances.

25.40.10.g **Unused shared leave**

1. Unused shared leave may not be returned until one of the following occurs:

- The agency head receives from the affected employee a statement from the employee's doctor verifying that the illness or injury is resolved.
- The employee is released to full-time employment, has not received additional medical treatment for his or her current condition or any other qualifying condition for at least six months, and the employee's doctor has declined, in writing, the employee's request for a statement indicating the employee's condition has been resolved.

2. Upon reversion, the *donee agency* completes the following steps:

- Determine the donee's shared leave hours remaining.
- Calculate the dollar value using the *donee's original total salary rate* and return the dollars to the appropriate donor agency or account (if applicable). Refer to RCW 41.04.665(9). Any reversion *must* use the same total salary rate basis that was used to provide the shared leave hours to the donee. Otherwise, the dollar value per reverted hour returned to the donor agency or account will be more or less than received, depending on how a donee's current total salary rate may have changed. Refer to Subsection 85.34.20 for accounting entries, including the entries to return shared leave value within an account.
- Reduce the donee's shared leave balance to zero. Also, restore the donor's applicable reverted leave hours if in the same agency.

**Formula for calculating the return of shared leave to the donor:**

Dollar value of reverting shared leave to donor agency and/or account = Shared leave hours remaining x Donee's original total salary rate

Reduce the donee's available shared leave balance to zero and prepare transfer of the remaining dollar value of the leave back to the donor agency and/or account.

3. Upon reversion, the *donor agency* completes the following steps:

- Receive the returned cash from another agency and/or account. If the donor was within the same agency and same account, then receive the dollar value only. Refer to Subsection 85.34.20.
- Calculate the number of hours to restore to the donor using the *donor's current total salary rate*. In order to reflect the current cost of re-establishing leave hours, the donor's current salary rate is used.
- Restore the calculated leave hours to the donor.

**Formula for converting the dollar value of returned leave to one donor:**

Converting the dollar value of returned shared leave into donor hours =  $\frac{\text{Dollar value of returned shared leave}}{\text{Donor's current total salary rate}}$

Record the calculated hours returned to the donor's leave balance.



## 25.50 Payroll Deductions and Reductions

### 25.50.10

May 1, 1999

### Introduction

Payroll deductions or reductions are amounts withheld from an employee's wages. Reductions affect gross income, deductions do not. Deductions are classified as mandatory or voluntary.

### 25.50.20

June 1, 2016

### Mandatory (standard) deductions/reductions

#### 25.50.20.a

#### Mandatory Deductions from Gross Income

These must be deducted from employees' salaries and wages pursuant to federal or state law. Mandatory deductions include but are not limited to the following list:

<i>Mandatory Deductions</i>	<i>Description and Requirements</i>
<b>Federal Income Tax</b>	<ul style="list-style-type: none"> <li>Determine amount of withholding from employee signed federal W-4 form (Employee's Withholding Allowance Certificate).</li> <li>Check IRS publication 15 (Circular E) for any additional rules.</li> </ul>
<b>Industrial Insurance (Medical Aid)</b>	<ul style="list-style-type: none"> <li>State tax for industrial insurance benefits program.</li> <li>Administered by the Department of Labor and Industries (L&amp;I).</li> <li>Premium for full-time employees is calculated using the standard monthly average of <b>160 hours</b> x L&amp;I rate.</li> <li>Premium for part-time employees is calculated using <b>actual hours</b>.</li> <li>The L&amp;I rate is based on the assigned risk classification(s).</li> <li>Refer to RCW 51.12.035 and L&amp;I regarding mandatory Medical Aid coverage for volunteers of state agencies who have registered and accepted the volunteer services.</li> <li>Refer to L&amp;I publications for coverage, employee/employer rates, and employer reporting requirements.</li> </ul>
<b>Old Age and Survivors Insurance (OASI) and Medicare</b>	<ul style="list-style-type: none"> <li>OASI is a federal employment tax for retirement, survivors, and disability benefits. Matching contributions are required from both employees and employers.</li> <li>The Medicare federal employment employee and employer matching tax supports federal health insurance.</li> <li>The Department of Retirement Systems (DRS) administers our state's Section 218 agreement with the federal Social Security Administration.</li> <li>Check with DRS for coverage requirements.</li> <li>Refer to IRS Publication 15 (Circular E) for rates, deposit, and reporting regulations.</li> </ul>

25.50.20.b **Mandatory Reductions to Gross Income**

These reduce gross pay and are not subject to federal income tax. Deduct these amounts from gross income before calculating federal income tax for eligible employees.

<i>Reductions to Gross Income</i>	<i>Descriptions and Requirements</i>
<b>State Retirement Systems</b>	<ul style="list-style-type: none"> <li>This is the employee's paid share of the total retirement contribution.</li> </ul>
<b>Higher Education Retirement Plans</b>	<ul style="list-style-type: none"> <li>This is the employee's paid share of the Higher Education Retirement Plan. Refer to RCW 28B.10 and rules developed by specific agency governing boards.</li> </ul>

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**25.50.30 Voluntary deductions/reductions**

July 28, 2013

These options are permitted by law but require an employee's written request to authorize the payroll deduction or salary reduction. Generally, agency heads have the discretion to approve or deny requests for these types of deductions. The maximum deductions or reductions per employee are limited to the number that payroll systems can accommodate.

25.50.30.a **Voluntary Reductions from Gross Income**

These amounts reduce gross pay and are not subject to income tax. Deduct these amounts from gross income before calculating federal income tax. Participation in this type of reduction is at the employee's written request.

<i>Voluntary Reductions</i>	<i>Descriptions and Requirements</i>
<b>Deferred Compensation Plans and Tax Deferred Annuities</b>	<ul style="list-style-type: none"> <li>These are salary reductions allowed under RCW 28B.10.480 and 41.04.020.</li> <li>Either the agency head or the Department of Retirement Systems Deferred Compensation Program approves the employee's request for this type of deduction.</li> </ul>
<b>Dependent Care</b>	<ul style="list-style-type: none"> <li>This program allows eligible employees to exclude dependent care costs (like child care) from their gross income. Reductions are not subject to OASI and Medicare.</li> <li>Eligibility requirements are in WAC 182-12-116, 182-08-187, 197, and 199.</li> <li>For program details, refer to <a href="http://www.hca.wa.gov/pebb/Pages/dcap.aspx">http://www.hca.wa.gov/pebb/Pages/dcap.aspx</a>.</li> </ul>

<i>Voluntary Reductions</i>	<i>Descriptions and Requirements</i>
<b>Flexible Spending Plan</b>	<ul style="list-style-type: none"> <li>• A medical flexible spending account allows employees to set aside pretax earnings to pay eligible medical expenses.</li> <li>• Not available to employees enrolled in a consumer-directed health plan.</li> <li>• Amounts contributed must be used each plan year.</li> <li>• For more information, refer to <a href="http://www.hca.wa.gov/pebb/Pages/fsa.aspx">http://www.hca.wa.gov/pebb/Pages/fsa.aspx</a>.</li> </ul>
<b>Health Savings Account</b>	<ul style="list-style-type: none"> <li>• A health savings account (HSA) is a tax-exempt account into which employees, employers, or anyone can deposit on the employees' behalf.</li> <li>• In order to be eligible for an HSA, employees must be enrolled in a consumer-directed health plan.</li> <li>• Amounts contributed must be used to pay for IRS qualified out-of-pocket medical expenses and can accumulate from year to year.</li> <li>• For more information, refer to <a href="http://www.hca.wa.gov/pebb/Pages/cdhp.aspx">http://www.hca.wa.gov/pebb/Pages/cdhp.aspx</a>.</li> </ul>
<b>Medical Expense Plans (Voluntary Employee Benefit Associations - VEBAs)</b>	<ul style="list-style-type: none"> <li>• RCW 41.04.340 allows eligible retiring employees an option to use their accrued sick leave buyout at retirement to purchase a post-retirement medical expense reimbursement plan.</li> <li>• Also refer to WAC 357-31-375 or CBAs for program requirements.</li> </ul>

25.50.30.b

**Voluntary Miscellaneous Deductions**

These deductions reduce net pay, but do not affect gross income. Participation in these types of deductions is at the employee's written request. These deductions may also require a minimum level of participation. The most common of these deductions follow:

<i>Type of Deduction</i>	<i>Description and Explanation</i>	<i>25/100 Rule *</i>	<i>Agency Override on 25/100 Rule</i>	<i>Agency approval required</i>
<b>Banks, Savings Banks, or Saving and Loan Associations</b>	<ul style="list-style-type: none"> <li>• These institutions must be authorized to do business in this state.</li> </ul>	X	X	If < 25 in the agency X
<b>Credit Unions</b>		X	X	If < 25 in the agency X
<b>Parking Fees and Transit Benefits</b>	<ul style="list-style-type: none"> <li>• Payments for parking furnished by the agency or by the Department of Enterprise Services. Deductions shall be pretax, to the extent possible, for qualified parking and transit benefits as allowed under the federal internal revenue code.</li> </ul>			
<b>US Savings Bonds</b>	<ul style="list-style-type: none"> <li>• Deductions at certain institutions of higher education for participation in the US Savings Bond program.</li> </ul>			
<b>Board, Lodging, Uniform Deductions</b>	<ul style="list-style-type: none"> <li>• Deductions for board, lodging, or uniforms furnished by the state.</li> </ul>			
<b>Tuition, Fees, or Scholarship Contributions</b>	<ul style="list-style-type: none"> <li>• Deductions for academic tuition, fees, or scholarship contributions payable to the employing institutions.</li> </ul>			

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Payroll

<i>Type of Deduction</i>	<i>Description and Explanation</i>	<i>25/100 Rule *</i>	<i>Agency Override on 25/100 Rule</i>	<i>Agency approval required</i>
<b>Dues and Other Fees</b>	<ul style="list-style-type: none"> <li>Membership dues for professional organizations formed primarily for public employees or college and university professors.</li> </ul>	X		
<b>Labor or Employee Organization Dues</b>	<ul style="list-style-type: none"> <li>Per RCW 41.04.230, dues (including representation and other mandatory fees) authorized under a collective bargaining agreement if not already provided under the provisions of Chapters 41.76 or 41.80 RCW or other statutory authority.</li> <li>Organizations of 500 or more may have payroll deduction for employee benefit programs.</li> </ul>	X		
<b>Funds, Committees, or Subsidiary Organizations Maintained by Labor or Employee Organizations</b>	<ul style="list-style-type: none"> <li>Per RCW 41.04.230 (6), employees may voluntarily contribute.</li> <li>Effective January 1, 2007.</li> </ul>			
<b>Health Care Authority Premiums</b>	<ul style="list-style-type: none"> <li>Premiums for contracts authorized by the Washington State Health Care Authority (HCA) (Chapters 41.04 and 41.05 RCW).</li> <li>Enrollment or assignment by the HCA to participate in a health care benefit plan, as required by RCW 41.05.065(8), shall authorize a payroll deduction of premium contributions without a written consent under the terms and conditions established by the public employees' benefits board. If an employee is overpaid due to an error related to payroll deduction of premium contributions, refer to salary overpayment recoveries in Section 25.80.</li> <li>Premiums are treated as pretax unless the employee elects to have the premium taxed. This election must be made during open enrollment.</li> </ul>			
<b>Charitable Contributions</b>	<ul style="list-style-type: none"> <li>Contributions to the state employee combined fund drive (RCW 41.04.036).</li> </ul>			
<b>Other Deductions</b>	<p><b>Per RCW 41.04.230:</b></p> <ul style="list-style-type: none"> <li>Other deductions may be authorized by the director of OFM for purposes clearly related to state employment or goals and objectives of the agency and for plans authorized by the state health care authority.</li> </ul> <p><b>Per RCW 41.04.030:</b></p> <ul style="list-style-type: none"> <li>Other Health, Accident, Disability, and Life Insurance - Deductions for employee chosen insurance carriers.</li> </ul>	X		X

\*This means minimum participation of 25 or more employees in one agency or 100 employees statewide.

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**25.70.30**

June 1, 2016

**Amounts due to deceased employees**

When an employee dies, promptly record the amount owed to the employee in GL Code 5145 “Due to Deceased Employees’ Estate.” Refer to Subsection 85.34.30 for accounting procedures related to amounts due to deceased employees.

The term “amount owed to the deceased” means amounts owed for labor or services performed by the deceased and/or expense reimbursements or allowances.

25.70.30.a

**Cases in which the court has appointed a personal representative**

If the deceased employee’s estate is in probate (a court action has been filed to distribute the deceased’s estate), and the court has appointed a personal representative, then the entire amount owing to the deceased employee is to be paid to the personal representative (personal representatives may also be referred to as executors or administrators).

The agency is to require a copy of the court order appointing the personal representative before paying the amount due the deceased employee. Generally, orders appointing personal representatives will come from the state superior court. If a tribal court is involved in an inheritance case and an agency is presented with a tribal court order, contact your agency’s OFM Accounting Consultant.

25.70.30.b

**Cases in which no personal representative has been appointed**

If no personal representative has been appointed by a court on behalf of the deceased’s estate, then certain relatives can claim the amount due to the deceased employee. The agency must require proof of the claimant’s relationship to the deceased employee before distributing any of the amounts owed to the deceased to the claimant. This proof is accomplished when the claimant completes the *Claim for Indebtedness of the State of Washington to Deceased Employee* form. Using the declaration form is easiest for most claimants, particularly those residing out of state, because it does not require the document to be signed in front of a notary public.

The specific relatives who can file a claim for indebtedness are set forth in RCW 49.48.120. They are as follows in the order of priority: the surviving spouse or domestic partner registered in the state of Washington of the deceased; if there is no surviving spouse or domestic partner registered in the state of Washington of the deceased, then the deceased’s surviving child or children; if the deceased had no surviving child or children, then the deceased’s parent or parents.

Refer to Subsection 25.70.30.d for instructions involving surviving spouses or domestic partners registered in the state of Washington who have a community property agreement. If none of these relatives survives the deceased, then the state can release the amount owed to the deceased only to the personal representative of the deceased's estate unless the provisions of Subsection 25.70.30.e apply.

*Note: Effective July 22, 2011, RCW 26.60.090 authorizes a legal union of two persons of the same sex that was validly formed in another jurisdiction, and that is substantially equivalent to a domestic partnership under state law, to be recognized as a valid domestic partnership and treated the same as a domestic partnership registered in the state of Washington regardless of whether it bears the name domestic partnership. Whenever "domestic partner" is used in this section, refer to this note for clarification.*

*The state of Washington does not permit the creation of common law marriages. Couples must obtain a license and the ceremony must be solemnized in order for the marriage to be valid (refer to RCW 26.04.050).*

*However, a common law marriage created in another state will be recognized as valid in the state of Washington if the common law marriage was recognized as a valid marriage in the state where created (refer to RCW 26.04.020(3)). The following jurisdictions recognize common law marriages: Alabama; Colorado; District of Columbia; Georgia (if created before 1/1/1997); Idaho (if created before 1/1/1996); Iowa; Kansas; Montana; New Hampshire; Ohio (if created before 10/10/1991); Oklahoma (if created before 11/1/1998); Pennsylvania (if created before 1/1/2005); Rhode Island; South Carolina; Texas; and Utah.*

If the deceased has multiple surviving children, then the agency can pay only the representative portion of the amount owed to the deceased to a child, absent an agreement signed by all of the deceased's children that the child signing the Claim Form may accept the amount owed to the deceased on behalf of all the deceased's surviving children. For example, if the deceased has three surviving children, and only one child filed a claim form, the agency could pay that child only one-third of the total amount the agency owed the deceased, subject to the dollar restrictions in Subsection 25.70.30.c.

A child of the deceased employee who has been declared emancipated under Chapter 13.64 RCW may still file the claim form for the amounts due the deceased. While children who are minors (under 18) must have a guardian or other legal representative file the claim form on their behalf, an emancipated minor is considered an adult for these purposes.

25.70.30.d **Cases involving a community property agreement (CPA)**

If the deceased and his or her surviving spouse or domestic partner registered in the state of Washington executed a community property agreement (CPA) and the agreement meets the requirements of RCW 26.16.120, then the right to the amount owed to the deceased becomes the property of the surviving spouse or domestic partner registered in the state of Washington as follows:

1. The agency that employed the deceased must pay the surviving spouse or domestic partner registered in the state of Washington either the total of the amount the state owes the deceased or that portion governed by the CPA.
2. RCW 49.48.120 requires the surviving spouse or domestic partner registered in the state of Washington to present a copy of the CPA along with a properly completed Claim Form (using either the affidavit or declaration form) when claiming the amount owed to the deceased. This claim form must state that the CPA was executed in good faith between the parties and had not been rescinded prior to the death of the deceased.

**Note:** The fact that Washington is a community property state is not sufficient. The spouse or domestic partner registered in the state of Washington must have a CPA to qualify for the above payment.

25.70.30.e **Cases in which the estate consists only of personal property and are handled through the affidavit method pursuant to chapter 11.62 RCW**

The agency may also pay the amount owed to the deceased if the claimant, as a successor to the deceased, presents an affidavit as provided for in RCW 11.62.010 and RCW 11.62.020.

The agency must pay the claiming successor the total amount owed to the deceased if the claiming successor presents a copy of the deceased's death certificate **and** an affidavit containing **all** of the following information:

- The name and address of the claiming successor, and that the claiming successor is a "successor" as defined in RCW 11.62.005;
- That deceased was a resident of the state of Washington at the time of death;
- That the value of deceased's property (NOT including the community property interest of the surviving spouse or domestic partner registered in the state of Washington) is not more than \$100,000 and includes only personal property;

- That 40 days have elapsed since the deceased's death;
- That no application or petition for the appointment of a personal representative is pending or has been granted;
- That all debts of the deceased including funeral and burial expenses have been paid or provided for;
- A description of the personal property claimed (here it would be the amount owed to the deceased) together with a statement that such personal property is subject to probate;
- That the claiming successor has notified all other successors of the deceased of his or her claim to the amount owed to the deceased and that 10 days has elapsed since the notice was either personally given or mailed to other successors; and
- That the claiming successor is personally entitled to full payment of the amount owed to the deceased or is entitled to full payment on behalf of and with the written authority of all other successors who have an interest in the amount owed to the deceased.

25.70.30.f

**Missing employees that are presumed dead**

If it has come to the attention of an agency that an employee to whom amounts are owed is missing, and one of the persons listed in RCW 49.48.120 (spouse or domestic partner registered in the state of Washington, children, parent) is attempting to claim the amounts due to the employee, the agency cannot pay those amounts until it has a certified copy of a certificate of presumed death. Under RCW 70.58.390, a county coroner, medical examiner or prosecuting attorney may issue a certificate of presumed death under certain circumstances.

25.70.30.g

**Processing and releasing payment to the claimant or successor**

Upon receipt of the documentation required in a, b, d or e above, a copy of the deceased employee's certified death certificate, or certificate of presumed death as required in f above, and an Internal Revenue Service Form W-9 "Request for Taxpayer Identification Number and Certification," the agency shall process the payment.

The agency shall make the warrant or check payable to the appropriate claimant or successor who signed the claim form and presented the required documentation.

25.70.30.h **Claimant must acknowledge payment receipt**

In all instances, the supporting documentation is to be retained by the agency as evidence for release of the warrant or check. In addition, agencies are to require claimants to acknowledge receipt of payment in writing. A sample receipt form can be found on OFM's Payroll Resources website at: <http://www.ofm.wa.gov/resources/payroll.asp>

25.70.30.i **Federal employment taxes withholding and reporting requirements**

The rules for withholding federal income, Old Age and Survivors Insurance (OASI), and Medicare employment taxes and reporting wages (including accumulated leave) paid after death depend on date of death, the type of compensation, and the payment date. Refer to the current Internal Revenue Service (IRS) Publications 15 and 15-A, as well as other regulations for withholding and Form W-2 reporting requirements regarding deceased employees' wages.

Also note, there are IRS Form 1099-MISC reporting requirements for payments to claimant estates or beneficiaries. Refer to the current IRS Publication Instructions for Forms 1099 at: <https://www.irs.gov/pub/irs-pdf/i1099misc.pdf>

25.70.30.j **Further guidance is available**

For guidelines on procedures on how to file claims of indebtedness of state of Washington to deceased employees, refer to OFM's Payroll Resources website at: <http://www.ofm.wa.gov/resources/payroll.asp>.

These procedures also provide a sample receipt of payment form to be signed by the claimant.



## 25.80

# Salary Overpayment Recoveries

### 25.80.10

July 1, 2012

### Definitions

**Overpayment**, as used in RCW 49.48.210, means a payment of wages for a pay period that is greater than the amount earned for a pay period.

**Net overpayment**, for the purposes of this section, means the amount of overpayment made to an employee, less the employee share of Social Security and Medicare payroll taxes.

**Involuntary wage deduction** means a wage deduction the agency imposes through the procedures detailed in Subsection 25.80.50.

### 25.80.15

July 1, 2007

### Recovery methods

Debts due the state for overpayment of wages may be recovered by the agency in several ways:

- 1) The employee can agree to pay back the overpayment through a voluntary wage deduction (or, by cash or personal check);
- 2) The agency can assign the debt to a collection agency;
- 3) The agency can engage in an involuntary wage action; or
- 4) The agency can bring an action against the employee in court.

If the overpayment involves an employee covered by a collective bargaining agreement, the recovery methods in the collective bargaining agreement should be followed.



## Chapter 30 - Capital Assets

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### 30.10 About the Capital Asset Policies

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**Capital Assets**

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**30.45 Capital Asset Physical Inventory Policy**

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**30.50 Capital Asset Class and Location Code Tables**

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## 30.10

# About the Capital Asset Policies

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### 30.10.10

July 1, 2001

#### Purpose of these policies

The purpose of these policies is to establish the minimum requirements for a capital assets inventory system.

### 30.10.20

June 1, 2016

#### Authority for these policies

The authority for these policies is RCW 43.88.160 (1), RCW 43.19.1917, and RCW 43.41.150.

### 30.10.30

June 1, 2016

#### Applicability of these policies

This chapter is applicable to all agencies of the state of Washington as defined in RCW 43.88.020 (4), unless otherwise exempted by statute or rule.

### 30.10.40

June 1, 2016

#### Responsibilities of the State Agency

- Establish a capital asset inventory system (refer to Subsection 30.40.30) that:
  - Provides control and accountability over capital assets, and
  - Gathers and maintains information needed for the preparation of financial statements.
- The agency head must designate, in writing, one or more Agency Inventory Officers to be responsible for maintaining and safeguarding the agency's capital assets. Agencies are responsible for developing internal policies and procedures to protect and control the use of all capital assets.

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**30.10.50**

July 1, 2001

**Policies differ in cases of absolute title and residual title**

- When the agency has absolute title to a capital asset: 1) include the value of the capital asset in the annual financial statements, and 2) include the capital asset in the capital asset inventory system, if inventoriable.
- When an external entity, such as the federal government, retains residual title to a capital asset: 1) include the capital asset in the capital asset inventory system, if inventoriable. This includes capital assets on lease or long-term loan.
- Temporary custodial responsibility or title shall not be considered absolute for the purposes of this chapter.

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**30.10.60**

July 1, 2001

**Assets in use by subtenant agencies**

- The purchasing agency is the owner of and has responsibility for the proper accounting and reporting of capital assets acquired through a capital project. If the authorizing legislation for a capital project provides capital assets for more than one agency or for agencies other than the purchasing agency, the purchasing agency may, by agreement, condition the use of such capital assets by the subtenant agency. This agreement could include making the subtenant agency responsible for all reporting requirements for those capital assets. Upon vacation of the agreement, all ownership rights and responsibilities revert to the purchasing agency.



## 30.20

# Valuing, Capitalizing, Depreciating, and Reconciling Capital Assets

### 30.20.10

July 1, 2015

### How to value capital assets

Capital assets should be valued at cost including all ancillary charges necessary to place the asset in its intended location and condition for use.

Determine the value of capital assets in the following manner:

#### 30.20.10.a

**Purchased assets.** Use historical costs including all nonrefundable purchase taxes (e.g., sales taxes), and all appropriate ancillary costs less any trade discounts or rebates. If the historical cost is not practicably determinable, use the estimated cost.

If land is purchased, the capitalized value is to include the purchase price plus costs such as legal fees, filing, and excavation costs incurred to put the land in condition for its intended use. The cost of the land also includes indefinite land use rights, such as easements, mineral, timber, and water rights, acquired with the purchase of the underlying land. Land use rights acquired separately from a land purchase and those with definite useful lives are classified as intangible assets.

Building costs include both acquisition and capital improvement costs, including, in enterprise and trust funds, net construction period interest. Capital improvements include structures (e.g., office buildings, storage quarters, and other facilities) and all other property permanently attached to, or an integral part of, the structure (e.g., loading docks, heating and air-conditioning equipment, and refrigeration equipment). Agencies have the option of capitalizing buildings by components when the useful lives of the components vary.

Furniture, fixtures, or other equipment not an integral part of a building are not considered capital improvements and should be classified as equipment. The cost for this asset type reflects the actual or estimated cost of the asset.

Software, licenses of commercially available software, patents, and other purchased intangible assets that do not meet the definition of an investment are valued at historical cost, including all appropriate ancillary costs.

30.20.10.b

**Self-constructed assets, including internally developed computer software.** Capitalize all direct costs and agency project management costs associated with a construction/development project. Agency project management costs may be capitalized in one of two ways:

1. Use actual project management costs when they are practicably discernible and directly associated with the project; or
2. Apply a percentage of total budgeted project costs. The application rate may or may not be designed to recover total agency project management costs. Exclude indirect costs unless they are increased by the construction. Refer to the OFM Capital Plan instructions for discussion of maximum percentage limitations.

In enterprise and trust funds, include net interest costs incurred during the period of construction in the capitalized cost of the asset, if material. Capitalized interest on assets constructed with tax-exempt borrowing should be netted against any interest earned on the investment of the proceeds of the related tax-exempt borrowings. Interest costs are always recorded as expenditures in governmental fund type accounts and as expenses in internal service funds. Refer to Subsection 85.85.50.

Once identifiable as defined in Subsection 30.20.20, costs incurred for the development of internally generated intangible assets are capitalized only upon the occurrence of **all** of the following criteria; costs incurred prior to meeting these criteria are not capitalized:

1. Determination of the specific objective of the project and the nature of the service capacity that is expected to be provided by the intangible asset upon the completion of the project.
2. Demonstration of the technical or technological feasibility for completing the project so that the intangible asset will provide its expected service capacity. For example, technical feasibility can be demonstrated by the selection of a commercially available software package or by the selection of a development path to meet service capacity requirements.
3. Demonstration of the current intention, ability, and presence of effort to complete or, in the case of a multiyear project, continue development of the intangible asset.

Specifically with respect to internally developed computer software, there are three stages involved in the development and installation:

1. Preliminary project stage, which includes conceptual formulation and evaluation of alternatives, determination of the existence of needed technology, and the final selection of alternatives for the development of software. Costs associated with this stage are not capitalized.
2. Application development stage, which includes design, configuration and interfaces, coding, installation of hardware, installation and licensing of commercially available software, and testing, including parallel processing. This includes data conversion only to the extent it is necessary to make the software operational. Costs associated with this phase are capitalized when both of the following occur:
  - Activities of the preliminary project stage are completed.
  - Management implicitly or explicitly authorizes and commits to funding the software project.

Capitalization of costs should cease when the computer software is substantially complete and operational.

3. Post-implementation/operation stage, which includes application training and software maintenance. This includes other data conversion costs. Costs associated with this stage are not capitalized.

For accounting for the construction of capital assets, refer to Subsection 85.60.90.

30.20.10.c

**Ancillary costs.** Normally, ancillary costs should be included in the cost of a capital asset. Ancillary costs are normal or necessary costs required to place the asset in its intended location and condition for use. However, minor ancillary costs, not measurable at the time a capital asset is recorded in an authorized property inventory system, are not required to be capitalized but may be capitalized if the information becomes readily available. Ancillary costs include such items as:

For land:

- Legal and title fees;
- Professional fees of engineers, attorneys, appraisers, financial advisors, etc.;
- Surveying fees;

**30**  
**Capital Assets**

- Appraisal and negotiation fees;
- Damage payments;
- Site preparation costs; and
- Costs related to demolition of unwanted structures.

For infrastructure:

- Professional fees of engineers, attorneys, appraisers, financial advisors, etc.;
- Surveying fees;
- Appraisal and negotiation fees;
- Damage payments;
- Site preparation costs; and
- Costs related to demolition of unwanted structures.

For buildings and improvements other than buildings:

- Professional fees of architects, engineers, attorneys, appraisers, financial advisors, etc.;
- Damage payments;
- Costs of fixtures permanently attached to a building or structure;
- Insurance premiums, interest in certain situations (refer to Subsection 30.20.10.a), and related costs incurred during construction; and
- Any other costs necessary to place a building or structure into its intended location and condition for use.

For furnishings, equipment, intangibles, collections, and other capital assets:

- Transportation charges;
- Sales tax;
- Installation costs;
- Warranties; and
- Any other normal or necessary costs required to place the asset in its intended location and condition for use.

30.20.10.d      **Donated capital assets, works of art and historical treasures** are valued at their estimated acquisition value on the date of donation, plus all appropriate ancillary costs.

30.20.10.e      **Capital assets for income purposes.** Capital assets acquired or created primarily for the purpose of obtaining income or profit should be valued pursuant to the investment policy in Section 85.52.

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**30.20.20**  
July 1, 2012

**When to capitalize assets**

The state's capitalization policy is as follows:

- All land, including land use rights with indefinite lives acquired with the purchase of the underlying land, and ancillary costs;
- The state highway system operated by the Department of Transportation;
- Infrastructure, other than the state highway system, with a cost of \$100,000 or greater;
- Buildings, building improvements, improvements other than buildings, and leasehold improvements with a cost of \$100,000 or greater;
- Intangible assets, either purchased or internally developed, such as land use rights not acquired with the purchase of land, software, patents, and trademarks, with a cost of \$1,000,000 or more that are "identifiable" by meeting either of the following conditions:
  - The asset is capable of being separated or divided and sold, transferred, licensed, rented, or exchanged; or
  - The asset arises from contractual or other legal rights, regardless of whether those rights are transferable or separable;
- All other capital assets with a unit cost (including ancillary costs) of \$5,000 or greater, or collections with a total cost of \$5,000 or greater, unless otherwise noted; and
- All capital assets acquired with Certificates of Participation (COP).

For capital assets acquired by and used in the operations of **governmental fund type accounts**, record the value of the assets in the General Capital Assets Subsidiary Account (Account 997). Refer to Subsection 85.60.30.a.

For capital assets acquired by and used in **proprietary and trust fund type accounts**, record the value of the assets in the account itself. Refer to Subsection 85.60.30.b.

Although small and attractive assets do not meet the state's capitalization policy above, they are considered capital assets for purposes of marking and identifying capital assets (refer to Section 30.30), inventory records requirements (refer to Section 30.40), and physical inventory counts (refer to Section 30.45).

Close out the construction in progress and capitalize the costs into the appropriate asset classification when a project is substantially complete, accepted, and placed into service. Refer to Subsection 85.65.64.

30.20.20.a **New acquisitions.** Capitalize new acquisitions that meet the state's capitalization policy as stated above. Additions, improvements, repairs, or replacements to existing capital assets are not considered new acquisitions and are discussed below.

30.20.20.b **Additions.** Capitalize expansions of or extensions to an existing capital asset that meet the state's capitalization policy above.

30.20.20.c **Extraordinary repairs, betterments, or improvements.** Capitalize outlays that increase future benefits from an existing capital asset beyond its previously assessed standard of performance if they meet the state's capitalization policy as stated above. Increased future benefits typically include:

- An extension in the estimated useful life of the asset.
- An increase in the capacity or efficiency of an existing capital asset.
- A substantial improvement in the quality of output or a reduction in previously assessed operating costs.

Leasehold improvements that meet the state's capitalization policy are recorded to General Ledger Code 2350 "Leasehold Improvements."

30.20.20.d **Replacements.** For buildings and improvements other than buildings, capitalize the cost of outlays that replace a part of the asset when the cost of the replacement is \$100,000 or more **and** at least 10 percent of replacement value of the asset.

**Example:** A \$120,000 replacement of a heating system in a building having a replacement value of \$1.5 million would not be capitalized. In this case \$120,000 is not at least 10 percent of the building's replacement value. Had the building's replacement value been less than \$1.2 million, the \$120,000 heating system replacement would have been capitalized.

**Exceptions to this policy are:**

- Replacement roof coverings are not capitalized (whether or not the replacement is with superior materials) unless the replacement extends the useful life of the building.
- Replacement floor coverings and window coverings are not capitalized.
- Costs to remodel (convert) a building to a different use are not capitalized, where the remodeling does not extend the useful life of the structure itself, unless the conversion increases the capacity or efficiency of the existing asset.

Remove the capitalized value and the associated accumulated depreciation of the replaced capital asset or original building component from the accounting records if the amounts are determinable, and capitalize the cost of the replacement. Refer to Subsection 85.60.50.

30.20.20.e

**Bulk purchase.** For proprietary fund type accounts, bulk purchases of like capital assets with unit costs of less than \$5,000 may be capitalized as a group where the allocation of costs for the bulk assets over time is matched to the corresponding revenue generated by the bulk assets. For other fund type accounts, bulk purchases are capitalized when the purchase is made using the Office of the State Treasurer's (OST) Certificate of Participation (COP) program. Refer to Subsection 30.20.50.

30.20.20.f

**Collections.** Capitalize art collections, library reserve collections, and museum and historical collections when the conditions described in Subsection 30.20.22 are not met. Agencies meeting these conditions have the option of capitalizing their collections. Library resources are capitalized and may be carried on the agency's property records as a single item.

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**30.20.22**

July 1, 2001

**Assets not capitalized**

30.20.22.a

Art collections, library reserve collections, and museum and historical collections that are considered inexhaustible, in that their value does not diminish over time, are not required to be capitalized if all of the following conditions are met:

- The collection is held for public exhibition, education, or research in furtherance of public service, rather than financial gain.
- The collection is protected, kept unencumbered, cared for, and preserved.
- The collection is subject to an agency policy that requires the proceeds from sales of collection items to be used to acquire other items for the collections.

Agencies must be able to provide descriptions of the collections and the reasons the collections are not capitalized.

30.20.22.b

While these collections are not required to be capitalized, they are to be catalogued per Subsection 30.40.10.

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**30.20.30**

July 1, 2014

**Definition of a capital lease**

A capital lease is a lease that transfers substantially all the benefits and risks inherent in the ownership of property to the state. A lease must meet one or more of the following four criteria to qualify as a capital lease:

1. Ownership of the leased property is transferred to the state by the end of the lease term; or
2. The lease contains a bargain purchase option; or
3. The lease term is equal to 75 percent or more of the estimated useful life of the leased property. However, if the beginning of the lease term falls within the last 25 percent of the total estimated economic life of the leased property, including earlier years of use, this criterion should not be used for purposes of classifying the lease.; or

4. If, at the inception of the lease, the present value of the future minimum lease payments, excluding executory costs (usually insurance, maintenance, and taxes paid in connection with the leased property, including any profit thereof) is 90 percent or more of the fair value of the leased property. However, if the beginning of the lease term falls within the last 25 percent of the total estimated economic life of the leased property, including earlier years of use, this criterion should not be used for purposes of classifying the lease. The interest rate to be used in the computation of the present value is available by contacting the Debt Management Division of OST, and is the rate in effect at the execution date of the lease.

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**30.20.40**

March 17, 2010

**Accounting for capital leases**

30.20.40.a

When the state's capitalization policy (refer to Subsection 30.20.20) is met:

- Account for a capital lease as an acquisition of a capital asset and the incurrence of a liability. If a lease involves the acquisition of more than one asset, each asset is to be capitalized if its fair value meets the state's capitalization threshold. Refer to Subsections 85.60.70 and 85.72.30.
- If title to a leased asset transfers to the state at the conclusion of an operating lease (refer to Subsection 30.20.30), capitalize the fair value of the asset upon receiving title.

30.20.40.b

If a lease meets the requirements of a capital lease per Subsection 30.20.30, record a capital lease between state agencies as follows:

- The lessor agency is to treat the lease as a sales type lease (record a sale on account and remove the asset from inventory).
- The lessee agency is to treat the lease as a capital lease (record the acquisition of a capital asset and the incurrence of a liability).

30.20.40.c

Capital leases are to be used only to acquire capital assets. Refer to Subsection 30.20.20.

**30.20.50**  
July 1, 2009**Capital assets acquired through Certificates of Participation (COP)**

Capital assets acquired through OST's Certificate of Participation (COP) program are to be capitalized. Refer to Subsections 30.20.20.e, 85.60.80, and 85.72.40.

**30.20.60**  
June 1, 2012**Accounting for infrastructure**

30.20.60.a

In accordance with the Governmental Accounting Standards Board Statement Number 34, acquisitions of capital assets defined as infrastructure, which meet the state's capitalization policy, are to be capitalized.

30.20.60.b

The state highway system operated by the Department of Transportation is classified by the state as Transportation Infrastructure-Modified Approach. Refer to Subsection 30.20.80.

30.20.60.c

All transportation-related infrastructure not included in Subsection 30.20.60.b and all non-transportation infrastructure assets are required to be depreciated. Refer to Subsection 30.20.70.

**30.20.70**  
July 1, 2012**Depreciation policy**

30.20.70.a

Calculate and record depreciation or amortization for all depreciable capital assets. Refer to Subsection 85.60.40.

Non-depreciable capital assets include:

- Land;
- The state highway system operated by the Department of Transportation, which is classified as Transportation Infrastructure-Modified Approach (refer to Subsection 30.20.80);
- Art collections, library reserve collections, and museum and historical collections that are inexhaustible (refer to Subsection 30.20.22);
- Construction in progress; and
- Intangible assets with indefinite useful lives.

30.20.70.b

**Depreciation** normally begins when an asset is purchased or completed, and accepted. However, if it is not placed into service immediately, depreciation should begin when the asset begins to lose value. Either option should be applied consistently and should be reasonable in the circumstance. Depreciation may be calculated using either the straight-line or composite method.

- To calculate depreciation using the **straight-line method**:

$$\text{Annual Depreciation} = \frac{\text{Cost} - \text{Salvage Value}}{\text{Asset Useful Life}}$$

Salvage value is an estimate of the amount that will be realized at the end of the useful life of a depreciable asset.

- Calculate the **composite method** based on weighted average estimated lives or an estimate of the useful life of the grouping of assets, such as library resources. The assessment could be based on condition assessments or experience with the useful lives of the groupings of assets. A consistent composite depreciation rate should generally be used throughout the life of the grouping of assets, but the rate should be recalculated if the composition of the assets or estimate of the useful lives changes significantly. For example, if the average useful life of library resources, or portion thereof, was estimated to be 25 years, an annual depreciation rate of 4 percent would be used. The annual depreciation expense would be calculated by multiplying the annual depreciation rate by the cost of the collection.

30.20.70.c

**Useful life for capital assets.** Agencies are required to use the useful life shown in Schedule A, Capital Asset Class Codes and Useful Life Schedule (Subsection 30.50.10.a) for capital assets acquired in new condition. For energy efficiency equipment and products, refer to the Addendum to Schedule A (Subsection 30.50.10.b).

However, a shorter or longer estimated life may be used depending on factual circumstances, replacement policies, or industry practices. Proposed deviation in useful life from Schedule A requires prior written approval from the OFM Accounting Division.

When establishing an asset's useful life:

- Agencies are responsible for establishing and utilizing an appropriate useful life for assets acquired in less than new condition.
- The useful life for leasehold improvements is the estimated service life of the leasehold improvements, or the remaining term of the lease, whichever is shorter.
- The useful life for intangible assets acquired by contract generally should not exceed the period of the contract.

For depreciation purposes, the useful life of assets should be reviewed to ensure it has remained the same. Impairment of assets or changes in contractual provisions may impact the useful life and remaining depreciation.

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**30.20.80**

June 1, 2002

**Non-depreciable transportation-related infrastructure assets reported using the modified approach**

The state capitalizes the state highway system as a class of infrastructure assets and reports these assets using the "modified approach" to depreciation. Under the modified approach, these infrastructure assets are not depreciated as long as two requirements are met:

- The assets are managed in an asset management system, which includes keeping an up-to-date inventory of assets, performing condition assessments of the assets and summarizing the results, and estimating the annual amount to maintain and preserve the assets.
- The state documents that the assets are being preserved approximately at or above the condition level established and disclosed previously by the state.

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**30.20.90**  
July 1, 2012

**Impairment of capital assets and related insurance recoveries**

30.20.90.a

A capital asset is considered to be impaired if the asset experiences a significant and unexpected decline in its service utility. The service utility of a capital asset is the expected usable capacity at acquisition. A capital asset may be impaired due to events or changes in circumstances, such as physical damage, obsolescence or changes in technology, enactment or approval of laws or regulations or other changes in environmental factors, a change in manner or duration of use, or a construction stoppage. A capital asset that becomes impaired is to be revalued to reflect its decline in service utility. Refer to Subsection 85.60.45. Contact your assigned OFM Accounting Consultant when you have a material impairment.

30.20.90.b

Insurance recoveries related to impaired assets are reported net of the related loss when the recovery is realized or realizable in the same fiscal year as the loss. Otherwise, restoration or replacement costs of an impaired capital asset are reported as a separate transaction from the related insurance recovery.

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**30.20.95**  
July 1, 2012

**Reconciliation of capital assets**

Agencies are to reconcile the balance in GL Code Series 2XXX "Capital Assets" to the balance of the detail listing of capital assets in the agency's authorized capital asset management system. Agencies using the state's Capital Asset Management System (CAMS) have available capital asset reports for both cost and depreciation showing beginning balances, additions, deletions, and ending balances. Agencies not using CAMS are to develop similar capital asset reports. Refer to Subsection 85.60.60.

*ER reports to use: Financial Reports/Accounting/Capital Asset Management.*



## 30.30 Marking and Identifying Capital Assets

### 30.30.10

July 1, 2001

#### Mark all inventoriable capital assets

Inventoriable capital assets are described in Subsection 30.40.10.

Mark all inventoriable capital assets upon receipt and acceptance to identify that the property belongs to the state of Washington, except as noted in Subsection 30.30.30 below.

This identification should:

- Facilitate accounting for the asset;
- Aid in its identification if the asset is lost or stolen;
- Discourage theft; and ultimately,
- Reduce the magnitude of the state's property losses.

### 30.30.20

July 1, 2001

#### How capital assets should be marked

#### 30.30.20.a

Permanently affix the identification information to the asset by using a standardized adhesive tag or inscribing the asset according to the following format:

- WASHINGTON STATE (or state seal insignia),
- AGENCY NAME (or authorized abbreviation or agency number),
- OPTIONAL BAR CODE, and
- ASSIGNED CONTROL NUMBER

If an existing capital asset displays only a state control number, which has been assigned, properly affixed, and recorded on an authorized inventory system pursuant to Subsection 30.40.10, it does not need to be retagged.

#### 30.30.20.b

Agencies may determine where to place the "Washington State" identification and control number on the capital asset. However, the identification and control number should be located on the principal body of the asset, rather than a removable part.

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**30.30.30**  
July 1, 2009

**When it is OK not to mark a capital asset**

Occasionally, an agency will find it is impractical or impossible to mark some of its inventoriable capital assets according to these standards. For example, where a capital asset:

- Would lose significant historical or resale value (such as art collections or museum and historical collections);
- Would have its warranty negatively impacted by being permanently marked;
- Is stationary in nature and not susceptible to theft (such as land, infrastructure, buildings, improvements other than buildings, and leasehold improvements);
- Has a unique permanent serial number that can be used for identification, security, and inventory control (such as vehicles); or
- Is an intangible asset that lacks physical substance.

In these cases, the identification “Washington State” or state seal insignia is not required, and the agency is to apply alternative procedures to inventory and identify such assets as “Washington State.”

Leased assets (capital or operating) should only be permanently marked with the identification upon formal transfer of ownership to the state.

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**30.30.40**  
July 1, 2015

**Capital asset inventory tags**

Agencies are required to use tags that include the format detailed in Subsection 30.30.20.a. For ease of inventory control, agencies may use tags bearing a bar code.

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**30.30.50**  
July 1, 2001

**Capital asset inventory tags and control numbers need to be controlled**

Responsibility for controlling capital asset control numbers rests with the agency’s inventory officer. Agencies are to ensure that adequate controls for safeguarding unissued, mutilated, and voided capital asset inventory tags are established.



## 30.40 Capital Asset Inventory Records Policy

### 30.40.10

July 1, 2001

### Which assets need to be inventoried or cataloged?

The following assets are inventoriable assets and must be carried on the property records of an agency:

- All assets meeting the state's capitalization policy (refer to Subsection 30.20.20),
- Assets with a unit cost (including sales tax and ancillary costs) less than \$5,000 identified as small and attractive assets (refer to Subsection 30.40.20 below),
- Art collections, library reserve collections, and museum and historical collections that meet the criteria in Subsection 30.20.22 which are not required to be capitalized, are required to be controlled by means of a perpetual inventory or a recognized cataloging system, and
- Collections under the control of a state historical society as defined by RCW 27.34.020 are required by RCW 27.34.070 to be cataloged.

Trust lands are to be accounted for by the administering agency.

### 30.40.20

July 1, 2014

### Small and attractive assets

Each agency should perform a risk assessment (both financial and operational) on the agency's assets to identify those assets that are particularly at risk or vulnerable to loss. Operational risks include risks associated with data security on mobile or portable computing devices that store or have access to state data. Assets so identified that fall below the state's capitalization policy are considered small and attractive assets. Each agency should develop written internal policies for managing small and attractive assets. Internal policies should take into consideration the Office of the Chief Information Officer (OCIO) IT Security Standard 141 Section 5.8 Mobile Computing and Section 8.3 Media Handling and Disposal at <https://ocio.wa.gov/policies>.

The agency should implement specific measures to control small and attractive assets in order to minimize identified risks. Periodically, the agency should perform a follow up risk assessment to determine if the additional controls implemented are effective in managing the identified risks.

Agencies must include as small and attractive assets all items in the commodity class code major group 10XX – Weapons, Firearms, Signal Guns, and Accessories. Otherwise, agencies have discretion in setting their definition of small and attractive assets except as noted in this section. However, absent a risk assessment and development of written policies for identifying and controlling small and attractive assets, agencies must include, at a minimum, the following assets with unit costs of \$300 or more:

7013	Laptops and Notebook Computers
7014	Tablets and Smart Phones

Agencies must also include the following assets with unit costs of \$1,000 or more:

6651	Optical Devices, Binoculars, Telescopes, Infrared Viewers, and Rangefinders
6710-6730	Cameras and Photographic Projection Equipment
7012	Desktop Computers (PCs)
7730	Television Sets, DVD Players, Blu-ray Players, and Video Cameras (home type)

**30.40.30**  
July 1, 2012

**Capital asset inventory system requirements**

Agencies are to maintain capital asset inventory systems that include records for all inventoriable assets.

Agencies are to use the Capital Asset Management System (CAMS) for all assets that meet the state’s capitalization policy. Agencies may use an alternate in-house system provided written approval from the Office of the Chief Information Officer (OCIO) is obtained prior to initiating acquisition or development of the system. Refer to Subsection 80.30.88.

For assets defined as small and attractive, agencies may use either CAMS or an alternate in-house system without OCIO approval.

**30**  
**Capital Assets**

The following are required to be included in the inventory records:

**Agency Name and Code Number** - The agency name and three digit agency code number.

**Account** - For proprietary and trust fund type accounts, this is the account in which the asset is being used. This may or may not be the original purchasing account.

For governmental fund type accounts, this is the account that originally purchased the asset.

For those assets acquired prior to July 1, 1982, for which an account cannot be identified or is no longer in existence, such assets are to be identified as assets of the General Fund.

**Acquisition Date** - The date the agency takes title to, or assumes responsibility for, an asset.

**Class Code** - The code assigned to a capital asset that correlates to a descriptive title. Refer to Subsection 30.50.10 for Schedule A-Capital Asset Class Codes and Useful Life Schedule.

**Cost** - The total cost (value) assigned to the asset. Refer to Subsection 30.20.10 for clarification.

**Depreciation** - The portion of the cost of a capital asset representing the expiration in the service life of the asset attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and/or obsolescence which is charged systematically over the useful life of the capital asset. Refer to Subsection 30.20.70. This element is not applicable to small and attractive assets.

**Description** - Name of the asset.

**Disposal Authorization** - When required, either the number assigned by the Office of the Chief Information Officer/Technology Services Board (for information technology related equipment and proprietary software) or the Department of Enterprise Services (for all other capital assets), granting an agency the authority to dispose of an asset or as provided by specific statutory authority. Refer to Subsection 30.40.45.

**Disposal Date** - With proper authorization, the date that the agency officially relinquishes responsibility for the asset.

**Inventory Control Number** - The control number inscribed on, or contained on the inventory tag attached or referring to, an asset.

**Location Code** - The identification code of the county in which the asset is located. Refer to Subsection 30.50.20 for Schedule B for Location (County) Codes.

**Manufacturer** - The name of either the manufacturer or the commonly accepted trade name; if none, then vendor name.

**Order Number** - The number of the purchasing document used for the acquisition of the asset.

**Ownership Status** - An indication as to possible claims against the asset by outside parties (e.g., federal government).

**Parcel Location Identifier (For Land Only)** - The county assessor's parcel number of the land, or other code used by the agency to specifically identify the location of the land. If a county where the state land is located does not use a parcel numbering system for exempt land, use an alternative numbering system. This element is not applicable to small and attractive assets.

**Quantity** - The physical count of the inventoriable items. For equipment, this number is to be expressed as whole units; for buildings, as square feet; for land, in acres to the nearest tenth, except for tidelands and shorelands which are to be expressed in front footage; and for construction in progress, as number of capital projects under construction.

**Salvage Value** - The estimated portion of a capital asset's cost that is recovered at the end of its service life less any disposal costs. This element is not applicable to small and attractive assets.

**Serial Number** - The sequential identification number assigned by the manufacturer. Do not confuse this number with the model number.

**Useful Life** - The estimated useful life of the capital asset in years or months. Refer to Subsection 30.50.10 for Schedule A - Capital Asset Class Codes and Useful Life Schedule. This element is not applicable to small and attractive assets.

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**30.40.40**

July 1, 2001

**Adding capital assets to the inventory**

Upon receipt and acceptance of an inventoriable asset, the agency inventory officer is responsible for supervising the addition of the asset to the inventory system. This includes assigning tagging responsibilities to specific individuals as well as developing and implementing procedures to ensure that the necessary information is entered into the agency's capital asset inventory system.

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**30.40.45**

July 1, 2012

**Removing capital assets from the inventory**

Agencies are to adopt internal policies and procedures regarding the timely removal of capital assets from inventory, including procedures for the proper approval of disposal requests.

Capital assets are to be removed from active inventory based on the completion and submission of a Property Disposal Request using the Property Disposal Request System available online at:

<http://des.wa.gov/services/surplus>.

Agencies are responsible to cleanse assets of any sensitive information prior to surplus or disposal.

Agencies are to maintain records of capital asset dispositions in accordance with approved agency records retention schedules.

When disposing of and removing capital assets from inventory, agencies are to follow policies and guidelines, as appropriate, that are issued by:

- The Department of Enterprise Services, Surplus Programs for all capital assets, except those listed below (refer to RCW 43.19.1919),
- The Office of the Chief Information Officer (OCIO)/Technology Services Board for information technology related equipment and proprietary software (refer to RCW 43.105.041). OCIO policies identify the threshold at which these assets are required to be reported to OCIO. Refer to the State Technology Manual, Policy No. 121, available online at: <http://ocio.wa.gov/policies>.

Although agencies are not required to report assets under the OCIO threshold to Surplus Programs, as public agencies, they are encouraged to make these assets available to other state agencies, school districts, and nonprofit organizations prior to being offered to the general public. To accomplish this, agencies are urged to use the services of Surplus Programs for disposing of these assets, or

- Other specific statutory authority.

The cost and related accumulated depreciation/amortization of capital assets disposed of are also removed from the applicable general ledger codes.

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**30.40.50**  
January 1, 2012

**Department of Enterprise Services requires information about surplus property**

Agencies must report all capital assets classified as surplus (excluding information technology related equipment and proprietary software) to Surplus Programs at the Department of Enterprise Services (DES) in the format and manner specified by DES. Refer to Subsection 30.40.45 and RCW 43.19.1917.

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**30.40.80**  
July 1, 2008

**Lost or stolen property**

When suspected or known losses of inventoriable assets occur, agencies should conduct a search for the missing property. The search should include transfers to other divisions or agencies, storage, scrapping, conversion to another asset, etc. If the missing property is not found:

- Follow the loss procedures in Section 20.30.
- Remove the lost or stolen property from the agency's inventory and accounting records where applicable (refer to Subsection 85.60.50).
- Maintain records for losses of inventoriable assets in accordance with approved agency records retention schedules.



## 30.45 Capital Asset Physical Inventory Policy

### 30.45.10

July 1, 2009

### Physical inventory frequency

Conduct physical inventories at least once every other fiscal year for all inventoriable assets except as noted below.

Due to the stationary nature of certain assets (such as land, infrastructure, buildings, improvements other than buildings, and leasehold improvements), performing a physical inventory every other fiscal year is not required. However, consideration must be given to the requirements of Subsection 85.60.45, which requires adjusting the carrying value of assets that have been impaired.

Agencies may conduct their capital assets inventory on a revolving basis if the following conditions are met:

- Every item is subject to a physical count or verification at least once every other fiscal year.
- The inventory program is documented and active.

As an alternative to conducting a physical inventory of every inventoriable asset at least once every other year, an agency may, pursuant to Subsection 1.10.50, request OFM approval for a risk based sampling approach to a physical inventory. Requests for approval and the agency's capital asset risk assessment are to be sent to the OFM Accounting Division.

Documents submitted to OFM for approval should include:

- A capital asset risk assessment that identifies the objectives and risks of the capital asset cycle;
- Analysis of the control policies and procedures surrounding agency capital asset purchases, dispositions, impairments, inventorying and financial reporting; and
- The impact of the risk assessment on the sampling approach (i.e. which assets are high risk and therefore should be tested).

For art collections, library reserve collections, library resources, and museum and historical collections (which are safeguarded and maintained through a perpetual or cataloging system), agencies are to perform a physical inventory of these assets at least once every other fiscal year if practical. If not, they are to be periodically sampled on a revolving basis or physically inventoried via accepted industry standards.

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**30.45.20**  
July 1, 2001

**Who should conduct and verify the physical inventory?**

In order to ensure objective reporting of inventory items, a physical inventory should be performed by personnel having no direct responsibility (custody and receipt/issue authority) for assets subject to the inventory count. If it is not feasible to use such personnel for any part of the inventory, then those portions are, at least, to be tested and verified by a person with neither direct responsibility for that portion of the inventory nor supervised by the person directly responsible.

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**30.45.30**  
July 1, 2001

**Physical inventory instructions**

Written physical inventory instructions must be documented and distributed to each person participating in the inventory process. The instructions should describe:

- How and where to record each item,
- What information to record,
- What to do when they have a question,
- What procedures to follow when they finish their assignments,
- What procedures to follow when equipment is located but not listed,
- The procedure by which the person counting the assets attests to the accuracy of the count, such as by signing his or her name at the bottom of each inventory page, or signing a cover page for a group of pages sorted by another method (batches, location, equipment type, etc.), and
- How to record assets not being used or in an obviously unserviceable condition. Such information is to be used to schedule repair or disposition of such assets. Also refer to Subsection 30.40.45.

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**30.45.40**

July 1, 2001

**Physical inventory reconciliations**

After the physical inventory count is completed, the agency inventory officer is to conduct the reconciliation process. When all differences have been identified and explained, the inventory is considered reconciled. Refer to Subsection 85.60.60.

Agencies should conduct the following steps during the reconciliation process:

- Search the inventory lists to determine whether inventory noted during the count as unrecorded is, in fact, listed on another portion of the inventory.
- Enter unrecorded assets into the inventory system as soon as possible after discovery.
- If a significant number of unrecorded assets are located, indicating a major problem with the asset recording procedures, the agency inventory officer is to determine why the problem is occurring and correct it.
- Conduct a search in an effort to locate missing assets. For those assets not located, inventory officers are to follow procedures outlined in Subsection 30.40.80.

After the inventory is reconciled, the agency inventory officer is to certify the reconciliation with a statement and signature that it is correct and report this to the supervisor. If the certification cannot be made, the inventory officer is to disclose that fact and the supervisor is to determine the appropriate course of action.

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**30.45.50**  
July 1, 2001

**Retaining physical inventory records**

The certification, together with the reconciliation and the inventory listing, serves as the support for the inventory balance and for accounting adjustments, if any, and must be retained by the agency. The agency should retain this documentation in accordance with the approved agency records retention schedules.



# 30.50 Capital Asset Class and Location Code Tables

**30.50.10**

September 1, 2014

**Capital asset class codes and useful life schedule**

30.50.10.a

**Schedule A**

This following schedule is for capital assets acquired in new condition. Refer to the Addendum to Schedule A (Subsection 30.50.10.b) for energy efficiency equipment and products.

<b>Major Group</b>	<b>Class Code</b>	<b>Descriptive Title</b>	<b>Useful Life</b>
<b>A0</b>		<b>Land</b>	<b>Not Calculated</b>
	A100	Uplands	
	A200	Beds of Navigable Water	
	A300	Shorelands	
	A400	Tidelands	
	A500	Harbor Areas	
<b>01</b>		<b>Transportation Infrastructure (Modified Approach) Operated by the Department of Transportation</b>	<b>Not Calculated</b>
	0110	State Highway System	
<b>02</b>	<b>0200</b>	<b>Construction In Progress</b>	<b>Not Calculated</b>
<b>03</b>		<b>Art Collections, Library Reserve Collections, Museum and Historical Collections (Inexhaustible), and Intangible Assets with Indefinite Useful Lives</b>	<b>Not Calculated</b>
	0300	Art Collections, Library Reserve Collections, and Museum and Historical Collections (Inexhaustible)	
	0310	Intangible Assets with Indefinite Useful Lives (e.g. easements, mineral, timber, and water rights acquired separately from land, that have indefinite useful lives)	

**30**  
**Capital Assets**

**30.50.10**

<b>Major Group</b>	<b>Class Code</b>	<b>Descriptive Title</b>	<b>Useful Life</b>
<b>04</b>		<b>Infrastructure (Depreciable)</b>	
	0420	Having a Useful Life of	20 Years
	0425	Having a Useful Life of:	25 Years
	0430	Having a Useful Life of:	30 Years
	0435	Having a Useful Life of:	35 Years
	0440	Having a Useful Life of:	40 Years
	0445	Having a Useful Life of:	45 Years
	0450	Having a Useful Life of:	50 Years
<b>05</b>		<b>Buildings/Components</b>	
	0505	Having a Useful Life of:	5 Years
	0510	Having a Useful Life of:	10 Years
	0515	Having a Useful Life of:	15 Years
	0520	Having a Useful Life of:	20 Years
	0524	Having a Useful Life of:	24 Years
	0525	Having a Useful Life of:	25 Years
	0527	Having a Useful Life of:	27 Years
	0530	Having a Useful Life of:	30 Years
	0535	Having a Useful Life of:	35 Years
	0540	Having a Useful Life of:	40 Years
	0545	Having a Useful Life of:	45 Years
	0500	Having a Useful Life of:	50 Years
<b>06</b>		<b>Improvements - Other Than Buildings (Includes Leasehold Improvements)</b>	
	0610	Having a Useful Life of:	3 Years
	0620	Having a Useful Life of:	5 Years
	0625	Having a Useful Life of:	8 Years
	0630	Having a Useful Life of:	10 Years
	0640	Having a Useful Life of:	15 Years
	0650	Having a Useful Life of:	20 Years
	0655	Having a Useful Life of:	25 Years
	0660	Having a Useful Life of:	30 Years
	0665	Having a Useful Life of:	35 Years
	0670	Having a Useful Life of:	40 Years
	0675	Having a Useful Life of:	45 Years
	0680	Having a Useful Life of:	50 Years

Major Group	Class Code	Descriptive Title	Useful Life
<b>07</b>		<b>Art Collections, Library Reserve Collections, and Museum and Historical Collections (Exhaustible) and Library Resources</b>	
	0703	Having a Useful Life of:	3 Years
	0705	Having a Useful Life of:	5 Years
	0708	Having a Useful Life of:	8 Years
	0710	Having a Useful Life of:	10 Years
	0715	Having a Useful Life of:	15 Years
	0720	Having a Useful Life of:	20 Years
	0725	Having a Useful Life of:	25 Years
	0730	Having a Useful Life of:	30 Years
	0735	Having a Useful Life of:	35 Years
	0740	Having a Useful Life of:	40 Years
	0745	Having a Useful Life of:	45 Years
	0750	Having a Useful Life of:	50 Years
<b>10</b>		<b>Weapons, Firearms, Signal Guns, and Accessories</b>	<b>5 Years</b>
	1005	Firearms and Accessories	
	1040	Chemical Weapons and Equipment	
	1095	Weapons, Miscellaneous (Signal Guns, Line-Throwing Equipment, Animal Control Devices, etc.)	
<b>13</b>		<b>Ammunition and Explosives Equipment</b>	<b>5 Years</b>
	1305	Ammunition, Reloading, and Gunsmithing Equipment	
	1350	Bomb Handling and Cryogenic Equipment	
	1375	Detonating Equipment	
<b>15</b>		<b>Aircraft, Fixed and Rotary Winged</b>	<b>6 Years</b>
	1510	Aircraft, Fixed Wing	
	1520	Aircraft, Rotary Winged	
<b>16</b>		<b>Aircraft Components and Accessories</b>	<b>5 Years</b>
	1680	Miscellaneous Aircraft Accessories and Components	

**30**  
**Capital Assets**

**30.50.10**

<b>Major Group</b>	<b>Class Code</b>	<b>Descriptive Title</b>	<b>Useful Life</b>
<b>17</b>		<b>Aircraft Support Equipment</b>	<b>5 Years</b>
	1730	Aircraft Ground Servicing Equipment	
	1740	Airfield Specialized Trucks, Trailers, and Lighting Equipment	
<b>19</b>		<b>Marine Vessels, Barges, and Docks (All, except otherwise indicated)</b>	<b>40 Years</b>
	1901	Passenger Only Vessels (Ferry Boats)	25 Years
		<u>Passenger Vessel Components:</u>	
	1902	Having a Useful Life of:	20 Years
	1903	Having a Useful Life of:	15 Years
	1904	Having a Useful Life of:	10 Years
	1905	Having a Useful Life of:	5 Years
	1906	Having a Useful Life of:	3 Years
	1910	Vehicle/Passenger Vessels (Ferry Boats)	40 Years
		<u>Vehicle/Passenger Vessel Components:</u>	
	1911	Having a Useful Life of:	30 Years
	1912	Having a Useful Life of:	25 Years
	1913	Having a Useful Life of:	20 Years
	1914	Having a Useful Life of:	15 Years
	1915	Having a Useful Life of:	12 Years
	1916	Having a Useful Life of:	10 Years
	1917	Having a Useful Life of:	5 Years
	1920	Fishing Vessels	
	1925	Vessels, Special Service (Tugs, Fire Boats, Tenders)	
	1930	Barges, Cargo	
	1935	Barges and Lighters, Special Purpose	
	1940	Small Craft, Powered and Unpowered	6 Years
	1945	Pontoons and Floating Docks	
	1950	Floating Dry Docks	
	1990	Miscellaneous Vessels	

Major Group	Class Code	Descriptive Title	Useful Life
<b>20</b>		<b>Marine and Ship Equipment</b>	<b>5 Years</b>
	2010	Ship and Boat Propulsion Equipment	
	2030	Deck Winches, Hoists, etc.	
	2050	Buoys	
	2060	Commercial Fishing Equipment	
	2090	Marine and Ship Furnishings, Equipment, and Miscellaneous	
<b>22</b>		<b>Railroad Equipment</b>	<b>40 Years</b>
	2240	Railroad Boxcars - Grain	
	2245	Railroad Passenger and Power Cars	
<b>23</b>		<b>Motor Vehicles, Trailers, Cycles and Combat Vehicles (All, except otherwise indicated)</b>	
		<b>Vehicles (Autos, Vans, and Light Trucks) up to 10,000 lbs. GVW. Life is a function of the type of vehicle and the nature of vehicle use:</b>	
	2308	Having a Useful Life of:	3 Years
	2309	Having a Useful Life of:	4 Years
	2310	Having a Useful Life of:	5 Years
	2311	Having a Useful Life of:	6 Years
	2312	Having a Useful Life of:	7 Years
	2313	Having a Useful Life of:	8 Years
	2314	Having a Useful Life of:	9 Years
	2315	Having a Useful Life of:	10 Years
		<b>Vehicles, Medium and Heavy Duty (Trucks, Buses, and Special Purpose Vehicles as defined in Subsection 12.20.30.c) 10,000 lbs. GVW and over. Life is a function of the type of vehicle and the nature of the vehicle use:</b>	
	2320	Having a Useful Life of:	10 years
	2321	Having a Useful Life of:	11 years
	2322	Having a Useful Life of:	12 Years
	2323	Having a Useful Life of:	13 Years
	2324	Having a Useful Life of:	14 Years

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<b>Major Group</b>	<b>Class Code</b>	<b>Descriptive Title</b>	<b>Useful Life</b>
	2325	Having a Useful Life of:	15 Years
	2326	Having a Useful Life of:	20 Years
		<b>Trailers, Cycles and Combat Vehicles</b>	<b>5 Years</b>
	2330	Trailers, Cargo and Utility Including Semitrailers	
	2331	Trailers, Boat	
	2332	Trailers, Camp, Office, Mobile Home, etc.	
	2340	Motorcycles and Scooters	
	2350	Combat Vehicles, Tracked	
<b>24</b>		<b>Tractors: Crawler, Wheeled, and Track-Laying</b>	<b>10 Years</b>
	2410	Tractors, Crawler	
	2420	Tractors, Wheeled, Industrial	
	2421	Tractors, Wheeled, Farm-Type	
	2430	Tractors, Track-Laying (Snowcat, Snowmobile, Weasel, etc.)	
<b>25</b>		<b>Vehicular Equipment and Components</b>	<b>10 Years</b>
	2510	Cab, Body, and Frame Components	
	2530	Brake, Steering, Axle, and Wheel Assemblies	
	2540	Accessories (Canopies, Tool Boxes, Light Bars, etc.)	
	2590	Modifications (Cranes, Lifts, etc.)	
<b>28</b>		<b>Engines, Turbines, and Components</b>	<b>5 Years</b>
	2805	Engines, Gas, Automotive	
	2806	Engines, Gas, Marine	
	2807	Engines, Gas, Small Implement	
	2810	Engines, Aircraft	
	2815	Engines, Diesel, Automotive	
	2816	Engines, Diesel, Marine	
	2817	Engines, Diesel, Industrial	
	2830	Water Turbines/Water Wheels and Components	
	2835	Turbines, Jet Engines, Nonaircraft	
	2840	Turbines, Jet Engines, Aircraft	
	2850	Engines, Rotary, Gas and Components	
	2895	Engines, Miscellaneous and Components	

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Major Group	Class Code	Descriptive Title	Useful Life
<b>29</b>		<b>Engine Components and Accessories</b>	<b>5 Years</b>
	2910	Fuel System Components, Gas	
	2940	Cleaners, Filters, and Strainers	
	2960	Engine Accessories, Diesel Heavy Equipment	
	2990	Engine Accessories, Nonaircraft Miscellaneous	
	2995	Engine Accessories, Aircraft Miscellaneous	
<b>30</b>		<b>Mechanically Powered Transmission Equipment</b>	<b>5 Years</b>
	3010	Torque Converters	
	3020	Gears, Pulleys, and Sprockets	
	3040	Power Transmission Equipment	
	3050	Hydraulic System Components	
<b>32</b>		<b>Woodworking Machinery and Equipment</b>	<b>5 Years</b>
	3210	Sawmill and Planing Mill Equipment	
	3220	Woodworking Machines	
	3230	Tools and Attachments for Woodworking Machinery	
<b>34</b>		<b>Metalworking Machinery and Welding Equipment</b>	<b>10 Years</b>
	3405	Saw and Filing Machines	
	3408	Machining Centers and Way-Type Machines	
	3410	Electrical and Ultrasonic Erosion Machines	
	3411	Boring and Broaching Machines	
	3413	Drilling and Tapping Machines	
	3414	Gear Cutting and Finishing Machines	
	3415	Grinding and Finishing Machines	
	3416	Lathes, Metalworking	
	3417	Milling Machines	
	3418	Planers and Shapers	
	3419	Miscellaneous Machine Tools and Accessories	
	3422	Rolling Mills and Drawing Machines	
	3424	Metal Heat Treating and Nonthermal Treating Equipment	
	3426	Metal Finishing Equipment	
	3431	Electric Welding Equipment and Accessories	
	3432	Welding Equipment, Engine Driven	
	3433	Gas Welding, Heat Cutting, and Metalizing Equipment	

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<b>Major Group</b>	<b>Class Code</b>	<b>Descriptive Title</b>	<b>Useful Life</b>
	3438	Miscellaneous Welding Equipment and Accessories	
	3439	Miscellaneous Welding, Soldering, and Brazing Equipment	
	3441	Bending and Forming Machines	
	3442	Hydraulic, Pneumatic, and Mechanical Presses – Power and Manual	
	3445	Punching and Shearing Machines	
	3446	Forging Machinery and Hammers	
	3447	Wire and Metal Ribbon Forming Machines	
	3448	Riveting Machines, Power Operated	
	3450	Machine Tools, Portable and Secondary	
	3455	Cutting Tools, for Machine Tools	
	3460	Machine Tool Accessories	
	3465	Production Jigs, Fixtures, and Templates	
	3470	Machine Shop Sets, Kits and Outfits	
<b>35</b>		<b>Services and Trade Equipment – Laundry, Shoe, Sewing, Packaging, etc.</b>	<b>5 Years</b>
	3510	Laundry and Dry Cleaning Equipment	
	3520	Shoe Repair Equipment	
	3530	Industrial Sewing Machine	
	3540	Wrapping and Packaging Machinery	
	3550	Vending Machines	
	3551	Parking Meters, Turnstiles, and Fare Recording Devices	
	3590	Beauty and Barber Shop Equipment	
	3591	Plastic Laminating Presses	
	3595	Specialized Plastic Working Machines	
<b>36</b>		<b>Special Industrial Machinery – Food, Printing, Logging, Textile, etc.</b>	<b>6 Years</b>
	3605	Food Cannery Machinery and Equipment	
	3610	Printing Equipment	
	3611	Duplicating Equipment/Copy Equipment	
	3612	Binding Equipment	
	3625	Textile Industries Machinery	
	3655	Gas Generating Aero Dispensing Systems, Fixed or Mobile	
	3680	Foundry Machinery and Related Equipment	
	3694	Clean Work Station, Controlled Environment Equipment	
	3695	Specialized Logging Equipment	

Major Group	Class Code	Descriptive Title	Useful Life
<b>37</b>		<b>Agricultural Machinery and Equipment – Farm, Fishery, Pest Control, Garden, Irrigation, etc.</b>	<b>12 Years</b>
	3710	Soil Preparation Equipment	
	3720	Harvesting Equipment	
	3730	Dairy and Livestock Equipment	
	3731	Poultry Equipment	
	3732	Fish Hatchery Equipment	
	3740	Pest, Disease, and Frost Control Equipment	
	3750	Garden Implements (Mowers, Hedgers, etc.)	
	3751	Gardening Tools	
	3752	Irrigation Equipment – Sprinklers, Pipe, and Accessories	
	3755	Forestry Planting Tools	
	3770	Animal Furnishings and Equipment – Saddles, etc.	
<b>38</b>		<b>Construction, Mining, and Highway Maintenance Equipment</b>	<b>6 Years</b>
	3805	Earth Moving and Excavating Equipment	
	3810	Cranes and Crane Shovels	
	3815	Crane and Crane Shovel Attachments	
	3820	Mining, Quarrying, and Rock Drilling Equipment	
	3821	Rock Crushing Equipment	
	3825	Road Clearing and Cleaning Equipment	
	3826	Traffic Safety Devices	
	3827	Pavement Marking Equipment and Accessories	
	3828	Weed Burners and Brush Control Equipment	
	3830	Construction and Maintenance Equipment Attachments	
	3895	Miscellaneous Construction Equipment	
<b>39</b>		<b>Materials Handling Equipment</b>	<b>5 Years</b>
	3910	Conveyors	
	3920	Materials Handling Equipment, Not self-propelled	
	3930	Materials Handling Equipment, Warehouse Type, Self-Propelled	
	3940	Blocks, Tackle, Rigging, and Slings	
	3950	Winches, Hoists, Cranes, and Derricks	
	3960	Elevators and Escalators	
	3990	Miscellaneous Materials Handling Equipment	

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Major Group	Class Code	Descriptive Title	Useful Life
<b>41</b>		<b>Refrigeration and Air Conditioning Equipment, Components and Accessories</b>	<b>13 Years</b>
	4110	Refrigeration Units and Accessories, Commercial	
	4111	Refrigeration Units and Accessories, Scientific	
	4112	Refrigeration Units and Accessories, Household	
	4119	Air Conditioning, Heating, and Ventilation Systems, Commercial	
	4120	Air Conditioning Units and Accessories, Commercial and Industrial	
	4121	Air Conditioning Units and Accessories, Household	
	4123	Air Conditioning Units and Accessories, Marine	
	4130	Refrigeration and Air Conditioning Plants and Components	
	4140	Fans and Air Circulators, Nonindustrial	
	4141	Industrial Fan and Blower Equipment	
<b>42</b>		<b>Fire Fighting Tools and Equipment</b>	<b>5 Years</b>
	4210	Fire Fighting Tools and Equipment	
	4211	Fire Extinguishers and Accessories	
	4220	Marine Life Saving Equipment	
	4221	Marine Diving and Salvage Apparatus and Equipment	
	4240	Safety and Rescue Equipment (Excluding Eye and Face Protection and Clothing)	
	4241	Safety and Rescue Equipment – Breathing Apparatus	
	4242	Safety and Rescue Equipment, Eye and Face Protectors	
<b>43</b>		<b>Pumps and Compressors</b>	<b>5 Years</b>
	4310	Compressors, Mounted and Unmounted	
	4320	Power and Hand Pumps	
	4330	Centrifugals, Separators, and Pressure and Vacuum Filters (Non-laboratory)	
<b>44</b>		<b>Furnaces, Steam Plants, Driers, and Air Purification Equipment</b>	<b>13 Years</b>
	4410	Industrial Boilers	
	4420	Heat Exchangers and Steam Condensers	
	4430	Industrial Furnaces, Kilns, Lehrs, and Ovens	

Major Group	Class Code	Descriptive Title	Useful Life
	4440	Driers, Dehydrators, and Anhydrators	
	4460	Air Purification Equipment	
	4465	Industrial Controls	
<b>45</b>		<b>Plumbing, Heating, and Sanitation Equipment</b>	<b>5 Years</b>
	4510	Plumbing Fixtures and Accessories	
	4515	Dispensers, All Types	
	4520	Space Heaters, Nonportable	
	4521	Space Heaters, Portable	
	4525	Water Heaters	
	4530	Fuel Burning Units and Accessories	
	4540	Miscellaneous Plumbing, Heating, and Sanitation Equipment	
<b>46</b>		<b>Water Purification and Sewage Treatment Equipment</b>	<b>5 Years</b>
	4610	Water Purification Equipment	
	4620	Water Distillation Equipment	
	4630	Sewage Treatment Equipment	
<b>49</b>		<b>Specialized Maintenance and Repair Shop Equipment</b>	<b>5 Years</b>
	4910	Motor Vehicle Maintenance and Repair Shop Equipment	
	4920	Aircraft Maintenance and Repair Shop Equipment	
	4925	Marine Maintenance and Repair Shop Specialized Equip.	
	4930	Lubrication Equipment and Accessories	
	4931	Fuel Dispensing Equipment and Accessories	
	4940	Miscellaneous Maintenance and Repair Shop Equipment	
<b>51</b>		<b>Hand Tools, Powered and Nonpowered</b>	<b>5 Years</b>
	5110	Hand Tools, Edged, Nonpowered	
	5120	Hand Tools, Nonedged, Nonpowered	
	5130	Hand Tools, Power Driven, Attachments	
	5136	Taps, Dies, and Collets – Hand and Machine	
	5140	Tool and Hardware Boxes	
	5180	Sets, Kits, and Outfits of Hand Tools	

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<b>Major Group</b>	<b>Class Code</b>	<b>Descriptive Title</b>	<b>Useful Life</b>
<b>52</b>		<b>Measuring Tools and Gauges</b>	<b>5 Years</b>
	5210	Measuring Tools, Craftsmen's	
	5220	Inspection Gauges and Precision Layout Tools	
<b>53</b>		<b>Hardware, Abrasives, Locks and Packing</b>	<b>5 Years</b>
	5335	Screening	
	5340	Key-Duplicating Machines	
<b>54</b>		<b>Prefabricated, Portable Structures, Buildings and Scaffolding</b>	<b>50 Years</b>
	5410	Prefabricated, Portable Structures, and Buildings	
	5420	Bridges, Fixed and Floating	
	5430	Storage Tanks	
	5440	Scaffolding Equipment and Ladders	
	5445	Prefabricated Tower Structures	
	5450	Miscellaneous Prefabricated Structures	
<b>58</b>		<b>Communication, Recording, Reproducing, and Detection Equipment</b>	<b>7 Years</b>
	5805	Telephone and Telegraph Equipment, and Cell Phones	
	5810	Communications Security Equipment and Components	
	5815	Teletype and Facsimile Equipment	
	5820	Communications Equipment, Industrial and Commercial	
	5821	Radio and Television Communications Equipment, Airborne	
	5822	Communications Equipment, Public Safety: Audio and Video	
	5825	Radio Navigation Equipment, Nonairborne	
	5826	Radio Navigation Equipment, Airborne	
	5827	Global Navigation Satellite Systems (GPS – Global Positioning Systems)	
	5830	Intercommunications and Public Address Systems, Nonairborne	
	5831	Intercommunications and Public Address Systems, Airborne	
	5835	Sound Recording and Reproduction Equipment, Industrial and Professional (includes BETA, VHS, DVD, and Blu-ray Recorders; Video Cameras)	

Major Group	Class Code	Descriptive Title	Useful Life
	5840	Radar Equipment	
	5845	Underwater Sound Equipment and Accessories	
	5850	Audio Tape, Industrial and Professional	
	5851	Video Tape, Industrial and Professional	
	5855	Night Vision Equipment	
	5860	Stimulated Coherent Radiation Devices (Laser and Taser)	
	5865	Headsets, Handsets, Microphones, Speakers, etc.	
<b>59</b>		<b>Electrical and Electronic Components</b>	<b>5 Years</b>
	5940	Lugs, Terminals, and Terminal Strips, Electrical	
	5941	Boards, Terminal, Multi-application, Electronic	
<b>60</b>		<b>Fiber Optics Materials, Components, Assemblies, and Accessories</b>	<b>5 Years</b>
	6010	Fiber Optic Conductors	
	6030	Fiber Optic Devices	
	6070	Fiber Optic Accessories	
<b>61</b>		<b>Electric Wire, Power, and Distribution Equipment, Batteries, and Generators</b>	<b>5 Years</b>
	6105	Motors, Electrical	
	6110	Electrical Control Equipment Switchgear, Servomechanisms, etc.	
	6115	Generators and Generator Sets, Electrical	
	6118	Solar, Thermal, and Nuclear Power Equipment	
	6120	Transformers, Distribution and Power Station	
	6125	Converters, Electrical, Rotating	
	6130	Converters, Electrical, Nonrotating	
	6135	Batteries, Dry Cell	
	6141	Batteries, Wet Cell, Industrial and Electric Vehicles	
	6150	Miscellaneous Electric Power and Distribution Equipment	
<b>62</b>		<b>Lighting Fixtures and Lamps</b>	<b>5 Years</b>
	6210	Lighting Fixtures, Indoor	
	6211	Lighting Fixtures, Outdoor	
	6230	Portable Electric Lighting Equipment	
	6290	Flying Insect Control	

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<b>Major Group</b>	<b>Class Code</b>	<b>Descriptive Title</b>	<b>Useful Life</b>
<b>63</b>		<b>Alarm and Signal Systems</b>	<b>10 Years</b>
	6310	Traffic and Transit Signal Systems	
	6350	Alarm and Signal Systems, Commercial	
<b>65</b>		<b>Medical, Dental, and Veterinary Equipment</b>	<b>12 Years</b>
	6515	Medical and Surgical Instruments and Equipment	
	6516	Orthopedic Equipment	
	6517	Ophthalmological, Refraction, and Audiometry Equipment	
	6518	Veterinary Equipment	
	6520	Dental Instruments and Equipment	
	6525	X-ray Equipment, Medical, Dental, and Veterinary	
	6530	Hospital Equipment	
	6533	Patient Mobilization Aids	
	6534	Stretchers and Litters	
	6535	Sterilizing Equipment and Accessories	
	6540	Opticians Instruments and Equipment	
	6545	Medical Sets, Kits, and Outfits	
<b>66</b>		<b>Instruments and Laboratory Equipment</b>	<b>5 Years</b>
	6605	Navigational Instruments	
	6610	Flight Instruments	
	6615	Automatic Pilot Mechanisms and Airborne Gyro Components	
	6620	Engine Instruments	
	6625	Electrical Measuring and Testing Instruments (Ammeters, Voltmeters, etc.)	
	6626	Electronic Measuring and Testing Instruments	
	6630	Equipment, Instruments, and Devices, Laboratory	
	6635	Physical Properties Testing Equipment	
	6636	Environmental Chambers and Related Equipment	
	6640	Laboratory Supplies	
	6641	Laboratory Furniture	
	6643	Agriculture Laboratory and Field Testing Equipment	
	6645	Time Measuring Instruments (Clocks, Watches, and Movements)	
	6650	Optical Instruments, Laboratory	
	6651	Optical Devices, Binoculars, Telescopes, Infrared Viewers, and Rangefinders	

<b>Major Group</b>	<b>Class Code</b>	<b>Descriptive Title</b>	<b>Useful Life</b>
	6655	Geophysical and Astronomical Instruments	
	6660	Meteorological Instruments and Apparatus	
	6665	Hazard Detecting Instruments and Apparatus	
	6670	Scales and Balances, Commercial and Household	
	6671	Scales, Postal	
	6672	Scales and Balances, Laboratory	
	6675	Drafting, Surveying, and Mapping Instruments	
	6680	Liquid and Gas Flow, Liquid Level, and Mechanical Motion Measuring Instruments	
	6681	Speedometers and Tachometers	
	6682	Regulators and Gauges, Medical	
	6685	Pressure, Temperature, and Humidity Measuring and Controlling Instruments	
	6695	Combination and Miscellaneous Instruments	
<b>67</b>		<b>Photographic, Projecting, and Microfilm Equipment</b>	<b>6 Years</b>
	6710	Cameras, Motion Picture	
	6720	Cameras, Still Picture	
	6730	Photographic Projection Equipment	
	6740	Photographic Developing and Finishing Equipment	
	6750	Photographic Supplies	
	6760	Photographic Equipment and Accessories	
	6770	Films Processed for Commercial and Industrial Use	
	6780	Film Processing	
	6790	Micrographic Equipment	
	6791	Micrographic Supplies	
	6793	Micrographic Unitizing Equipment and Accessories	
<b>69</b>		<b>Training Aids and Devices</b>	<b>5 Years</b>
	6905	Multimedia Systems	
	6910	Training Aids, Medical	
	6911	Audiotape, Training	
	6914	Slides, Training	
	6918	Flight Training Aids and Devices	
	6920	Overhead Transparencies, Training	
	6921	Videotapes, DVDs, Blu-rays, Training	
	6925	Targets	

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<b>Major Group</b>	<b>Class Code</b>	<b>Descriptive Title</b>	<b>Useful Life</b>
	6930	Vehicle Training Aids and Devices	
	6935	Robots for Training	
	6940	Communications Training Devices, For The Handicapped	
	6950	Miscellaneous Training Aids and Devices	
<b>70</b>		<b>Information Technology (IT) Equipment</b>	
	7010	Main Frame Computer Systems	5 Years
	7011	Servers	5 Years
	7012	Desktop Computers (PCs)	4 Years
	7013	Laptops and Notebook Computers	4 Years
	7014	Tablets and Smart Phones	2 Years
	7015	Front End Communications Processors	7 Years
	7016	Data Processing Terminals	6 Years
	7017	Data Communications Equipment (Multiplexers, Modems, Routers, Hubs, and Switches)	6 Years
	7025	Input/Output and Storage Devices - Tape	6 Years
	7026	Input/Output and Storage Devices - Disk (Laser and Magnetic)	6 Years
	7027	Input/Output and Storage Devices - Other	5 Years
	7033	Multifunction Devices (Copier, Fax, Scanner, Printer)	5 Years
	7034	Plotters	5 Years
	7035	Other IT Accessorial Equipment and Components (Scanners, Data Displays, etc.)	5 Years
	7037	Monitors	5 Years
	7038	Laser Printers	6 Years
	7039	Impact and Other Printers	6 Years
	7042	Mini/Microcomputer Systems (Used primarily to control larger systems such as heating, A/C, etc.)	5 Years
	7060	Test and Monitor Equipment	5 Years
<b>71</b>		<b>Furniture, Fixtures, and Accessories</b>	<b>10 Years</b>
	7105	Household Furniture	
	7110	Office Furniture, Desk, Chairs, etc.	
	7111	Mail Room Furniture and Equipment	
	7112	School Furniture	
	7115	Hospital Furniture	
	7116	Furniture, Critical Environment (Prisons, etc.)	

<b>Major Group</b>	<b>Class Code</b>	<b>Descriptive Title</b>	<b>Useful Life</b>
	7120	Furniture Fabrication and Repair Supplies	
	7125	Cabinets, Lockers, Bins, and Shelving	
	7126	Auditorium and Theater Furniture	
	7127	Library Furniture	
	7195	Miscellaneous Furniture and Fixtures	
<b>72</b>		<b>Household and Commercial Furnishings and Appliances</b>	<b>7 Years</b>
	7231	Awnings	
	7240	Containers, Utility, Commercial	
	7241	Containers, Utility, Household	
	7290	Miscellaneous Household and Commercial Furnishings and Appliances (Fireplace Sets, Hair Dryers, Washers, Dryers, Compactors, Sewing Machines, Irons, etc.)	
<b>73</b>		<b>Food Preparation and Serving Equipment</b>	<b>5 Years</b>
	7310	Food Cooking, Baking, and Warming Equipment, Commercial	
	7311	Food Cooking, Baking, and Warming Equipment, Household	
	7320	Kitchen Equipment and Appliances, Commercial	
	7321	Kitchen Equipment and Appliances, Household	
	7330	Kitchen Utensils	
	7352	Vacuum Containers and Chests	
<b>74</b>		<b>Office, Visible Record, and Word Processing Equipment</b>	<b>5 Years</b>
	7420	Accounting and Calculating Machines	
	7430	Typewriters and Office Type Composing Machines	
	7435	Word Processing Equipment and Accessories (Includes mini and micro computers specifically designed for Word Processing purposes)	
	7450	Office Type Sound Recording and Reproducing Machines	
	7460	Visible Records Equipment	
	7490	Miscellaneous Office Machines (Coin Counters, Collators, Cash Registers, etc.)	

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<b>Major Group</b>	<b>Class Code</b>	<b>Descriptive Title</b>	<b>Useful Life</b>
<b>77</b>		<b>Musical Instruments, Televisions, and Household Recordings</b>	<b>5 Years</b>
	7710	Musical Instruments	
	7720	Musical Instrument Parts and Accessories	
	7730	Television Sets, DVD Players, Blu-ray Players, and Video Cameras, (home type)	
	7740	Recordings, Entertainment	
	7742	Video Tapes, DVDs, Blu-rays, Entertainment	
<b>78</b>		<b>Recreational and Athletic Equipment and Toys</b>	<b>5 Years</b>
	7810	Athletic and Sporting Equipment	
	7820	Games, Toys, and Wheeled Goods	
	7830	Gymnastic Equipment	
	7831	Playground Equipment	
	7832	Game Room Equipment, Pool and Billiard Tables, and Bowling Equipment	
<b>79</b>		<b>Cleaning Equipment</b>	<b>5 Years</b>
	7910	Floor Polishers, Scrubbers, and Accessories	
	7912	Vacuum Cleaners, Carpet Sweepers, and Accessories	
<b>80</b>		<b>Computer Software, Land Use Rights, Patents, Trademarks, Copyrights, and Other Intangible Assets with Definite Useful Lives</b>	
		<u>Computer Software</u>	
	8010	Having a Useful Life of:	3 Years
	8011	Having a Useful Life of:	5 Years
	8012	Having a Useful Life of:	12 Years
	8013	Having a Useful Life of	15 Years
		<u>Land Use Rights</u>	
	8020	Having a Useful Life of	3 Years
	8021	Having a Useful Life of	5 Years
	8022	Having a Useful Life of	12 Years

**30**  
**Capital Assets**

<b>Major Group</b>	<b>Class Code</b>	<b>Descriptive Title</b>	<b>Useful Life</b>
		<u>Patents, Trademarks, Copyrights</u>	
	8030	Having a Useful Life of	3 Years
	8031	Having a Useful Life of	5 Years
	8032	Having a Useful Life of	20 Years
	8033	Having a Useful Life of	25 Years
	8034	Having a Useful Life of	50 Years
		<u>Other Intangible Assets with Definite Useful Lives</u>	
	8040	Having a Useful Life of	3 Years
	8041	Having a Useful Life of	5 Years
	8042	Having a Useful Life of	12 Years
<b>83</b>		<b>Textile, Leather, Tents, and Flags</b>	<b>10 Years</b>
	8340	Tents, Tarpaulins, and Canvases	
	8345	Flags and Pennants	
<b>99</b>		<b>Signs, Arts and Crafts, and Church Equipment</b>	<b>5 Years</b>
	9905	Advertising Signs and Identification Plates	
	9906	Highway Signs	
	9909	Sign Making Machines and Accessories	
	9910	Arts and Crafts Supplies	
	9915	Collectors' Items	
	9925	Ecclesiastical Equipment	
	9930	Cemetery Equipment	

30.50.10.b      **Addendum to Schedule A – Energy Efficiency Equipment and Products**

The following schedule is based on the American Society of Heating, Refrigeration and Air-Conditioning Engineers (ASHRAE) and Northwest Power and Conservation Council standards. This separate useful life schedule is for energy efficiency equipment and products only.

Major Group	Class Code	Descriptive Title	Useful Life
41		<b>Refrigeration and Air Conditioning Equipment, Components and Accessories</b>	
	4110	<u>Refrigeration units and accessories, commercial</u> Chiller: reciprocating Chiller: centrifugal or absorption Condensers: air-cooled or evaporative	20 Years 23 Years 20 Years
	4119	<u>Air conditioning, heating, and ventilation systems, commercial</u> Coils: DX, water, stream Coils: electric Cooling tower: wood or galvanized metal Cooling tower: ceramic Window unit air conditioner Residential packaged or split PTAC Water cooled air conditioning Residential air to air heat pump Commercial air to air heat pump Commercial water to air heat pump Roof-top single-zone air conditioners Roof-top multi-zone air conditioners Gas or oil furnaces Unit heaters: gas or electric Unit heaters: hot water or steam Radiant heaters: electric Radiant heaters: hot water or steam Induction and fan coil units VAV and double-duct boxes Ductwork	20 Years 15 Years 22 Years 34 Years 10 Years 15 Years 15 Years 15 Years 15 Years 15 Years 19 Years 15 Years 15 Years 18 Years 13 Years 20 Years 13 Years 25 Years 27 Years 20 Years 30 Years
	4140	<u>Fans and air conditioners, nonindustrial</u> Fans: centrifugal Fans: axial	25 Years 20 Years

Major Group	Class Code	Descriptive Title	Useful Life
		Fans: propeller	15 Years
		Ventilating: roof mounted	20 Years
<b>43</b>		<b>Pumps and Compressors</b>	
	4320	<u>Power and hand pumps</u>	
		Pumps: base mounted	20 Years
		Pumps: in-line or sump	15 Years
<b>44</b>		<b>Furnaces, Steam Plants, Driers, and Air Purification Equipment</b>	
	4410	<u>Industrial boilers</u>	
		Steel water-tube boiler	24 Years
		Steel fire-tube boiler	25 Years
		Cast iron boiler	35 Years
		Electric boiler	15 Years
		Burners	21 Years
	4420	<u>Heat exchangers and steam condensers</u>	
		HX shell and tube	24 Years
<b>61</b>		<b>Electric Wire, Power, and Distribution Equipment, Batteries, and Generators</b>	
	6105	<u>Motors, electrical</u>	
		Motors, electrical	18 Years
		Motor starters	17 Years
		Controls: pneumatic	20 Years
		Controls: electric	16 Years
		Controls: electronic	15 Years
		Valve actuators	10 Years
<b>62</b>		<b>Lighting Fixtures and Lamps</b>	
	6210	<u>Lighting fixtures, indoor</u>	
		Lighting fixtures, indoor	12 Years
		Lighting indoor controls	12 Years
	6211	<u>Lighting fixtures, outdoor</u>	
		Lighting fixtures, outdoor	12 Years
		Lighting outdoor controls	12 Years

**30.50.20**  
July 1, 2001

**Schedule B - Location (county) codes**

<u>County</u>	<u>Code</u>
Adams	01
Asotin	02
Benton	03
Chelan	04
Clallam	05
Clark	06
Columbia	07
Cowlitz	08
Douglas	09
Ferry	10
Franklin	11
Garfield	12
Grant	13
Grays Harbor	14
Island	15
Jefferson	16
King	17
Kitsap	18
Kittitas	19
Klickitat	20
Lewis	21
Lincoln	22
Mason	23
Okanogan	24
Pacific	25
Pend Oreille	26
Pierce	27
San Juan	28
Skagit	29
Skamania	30
Snohomish	31
Spokane	32
Stevens	33
Thurston	34
Wahkiakum	35
Walla Walla	36
Whatcom	37
Whitman	38
Yakima	39
Out-of-State	40

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## 40.40

# Economic Feasibility Study

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### 40.40.10

October 1, 2011

### Purpose and components of an economic feasibility study

The purpose of an economic feasibility study (EFS) is to demonstrate the net benefit of a proposed project for accepting or disbursing electronic funds/benefits, taking into consideration the benefits and costs to the agency, other state agencies, and the general public as a whole.

The EFS is composed of **two required forms**:

- Business Case
- Cost Benefit Analysis

These forms are available on the Office of Financial Management's (OFM) E-Commerce Resources website at:

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

The agency **must submit** its EFS and request for approval to OFM **prior to** accepting or disbursing electronic funds/benefits, except where noted in Sections 40.20 and 40.30. Approval from OFM is required for pilot and permanent projects, and both internet and retail projects. When completing the EFS, the agency should consider only those portions of the proposed project that are related to electronic payment processing.

If the project includes acceptance of credit cards and/or debit cards, the EFS must specify how funds/benefits will be accepted (such as, over the counter, via the internet, etc.). The EFS must also specify which card brands will be accepted (such as, VISA, MasterCard, Discover, American Express, etc.).

In addition, supporting documentation can provide additional detail on the elements and may be submitted with the EFS if necessary.

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**40.40.20**

October 1, 2011

**Economic feasibility elements**

Economic feasibility elements include, but are not limited to:

- Increased agency revenue,
- Decreased agency revenue,
- Increased agency costs,
- Decreased agency costs,
- Increased revenue to other agencies and/or the general public,
- Decreased revenue to other agencies and/or the general public,
- Increased costs to other agencies and/or the general public,
- Decreased costs to other agencies and/or the general public, and,
- Other public benefits.

These items are to be described in detail in the Business Case, and the associated dollar amounts for these items included in the Cost Benefit Analysis. The elements for the agency should be separated from those of other state agencies and the general public so that the potential funding requirements can be discerned.

Additional guidance on economic feasibility elements is available on the Office of Financial Management's E-Commerce Resources website at: <http://www.ofm.wa.gov/resources/ecommerce.asp>.

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**40.40.30**

October 1, 2011

**Business Case**

The Business Case is to be submitted on the Business Case form. The Business Case form is available on the Office of Financial Management's E-Commerce Resources website at:

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

The Business Case provides an analysis of the business environment including, but not limited to, a description of who the expected customers are, the nature of the business, how the payment is currently being processed, if applicable, and the current and expected volume and timing of transactions. The Business Case also presents the benefits of the proposed project.

The Business Case includes a description of the assumptions made in the economic feasibility analysis and the reasoning behind those assumptions.

If a project includes electronic payment methods other than ACH, the Business Case is **required** to explain why ACH would not be a viable option for the agency's project. Other alternative processes considered should be noted and the consequences of not implementing the proposed project are to be explained.

A summary of the agency's economic feasibility elements and the potential need for funding are to be included in the Business Case. A summary of the economic impact on other state agencies and the general public is also presented in the Business Case.

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### 40.40.40

October 1, 2011

### Cost Benefit Analysis

The Cost Benefit Analysis is presented on the Cost Benefit Analysis form. The Cost Benefit Analysis form is available on the Office of Financial Management's E-Commerce Resources website at: <http://www.ofm.wa.gov/resources/ecommerce.asp>.

The Cost Benefit Analysis summarizes the revenues and costs involved with the proposed project. The amounts in the Cost Benefit Analysis should reflect the amounts and assumptions in the Business Case. An analysis summarizing the impact to the agency, other state agencies, and the general public is also included, as applicable.

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### 40.40.50

October 1, 2011

### Supporting documentation

If necessary, additional supporting documentation may be included with the EFS to support the Business Case and Cost Benefit Analysis.

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### 40.40.60

January 1, 2012

### Steps to request approval from the Office of Financial Management

1. Ensure that any project is authorized under RCW 43.88.160 (5). Refer to Subsection 40.10.20.d.
2. It is strongly recommended that the agency work together with its internal information services, program and accounting/fiscal staff, as well as the agency's assigned Office of Financial Management (OFM) Accounting Consultant and Budget Analyst to define the project, analyze its viability, and receive assistance in preparing an EFS.

Additional guidance is available on OFM's E-Commerce Resources website at: <http://www.ofm.wa.gov/resources/ecommerce.asp>.

3. Consider conducting a survey or some other form of evaluation to help determine the needs and usage of the project by potential customers.
4. For new endeavors, consider undertaking a pilot project with limited scope, location and complexity to help determine its overall feasibility. Approval from OFM is required for both pilot and permanent projects.
5. If the electronic payment feature of the project can be separated from the entire project, the EFS should be prepared on the payment piece only.
6. Contact the OST Cash Management Section to discuss contracts, merchant IDs, equipment, software, and banking fees. Other banking agreements and applicable cash management laws should also be addressed. Refer to Chapter 65 for further information related to banking services.
7. Contact the Public Deposit Protection Commission to discuss any potential out of state banking issues and any other depository concerns. Refer to Subsection 65.10.10.c.
8. In addition to the EFS approval, agencies whose projects include investments in information technology may require additional approvals:
  - If an agency is proposing to invest in an agency financial or administrative system, a separate Systems Approval may be required. Refer to Subsection 80.30.88.
  - An additional approval from the Office of the Chief Information Officer (OCIO) and/or the Technology Services Board may also be required. Agencies should contact their assigned OCIO Senior Technology Consultant to determine if this additional approval is required.
9. Consult with the agency's Assistant Attorney General on any legal issues.



## Chapter 50 - Federal Compliance

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

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50.10.10	What are annual U.S. information returns?	July 1, 2012
50.10.20	The purpose of these guidelines	July 1, 2012
50.10.30	Key timeframes and publications	June 1, 2016
50.10.40	Taxpayer Information Numbers (TINs) are required	July 1, 2012
50.10.50	Common U.S. information returns	July 1, 2012
50.10.60	Federal training opportunities	June 1, 2016
50.10.65	1099 download application	June 1, 2016

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

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50.20.10	The purpose of these policies	Jan. 1, 2015
50.20.20	Authority for these policies	Jan. 1, 2015
50.20.30	Applicability	Jan. 1, 2015
50.20.50	About federal costs and cost allocation principles	Jan. 1, 2015
50.20.60	Washington's Statewide Central Services Cost Allocation Plan (SWCAP) is used to identify and assign central service costs	Jan. 1, 2015
50.20.62	Responsibilities of the Office of Financial Management	Jan. 1, 2015
50.20.65	Responsibilities of central, billed internal service activities	Jan. 1, 2015
50.20.70	Responsibilities of central, self-insurance fund activities	Jan. 1, 2015
50.20.75	Responsibilities of central, fringe benefits activities	Jan. 1, 2015
50.20.80	Responsibilities of agencies administering or expending federal awards	Jan. 1, 2015
50.20.85	Indirect costs in interagency situations	Jan. 1, 2015
50.20.90	Central services cost allocation illustrations	Jan. 1, 2015

**50**  
**Federal Compliance**

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**50.30 Federal Single Audit Act**

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50.30.10	The purpose of these policies	Jan. 1, 2015
50.30.15	Authority for these policies	Jan. 1, 2015
50.30.20	Applicability	Jan. 1, 2015
50.30.25	About the revised Single Audit Act requirements	Jan. 1, 2015
50.30.35	Responsibilities of the Office of Financial Management	Jan. 1, 2015
50.30.40	Responsibilities of the Office of the State Auditor	Jan. 1, 2015
50.30.45	Responsibilities of state agencies administering or expending federal awards	Jan. 1, 2015
50.30.50	Basis of accounting to use with federal assistance transactions	Jan. 1, 2015
50.30.60	When to recognize federal assistance revenue	Jan. 1, 2015
50.30.70	Use the CFDA number to record federal activity	Jan. 1, 2015
50.30.80	Accounting for federal expenditures	July 1, 2015
50.30.85	Accounting for federal assistance activity between state agencies	Jan. 1, 2015
50.30.90	Accounting for federal assistance received from another nonfederal entity, other than another Washington State agency/institution (pass-through)	Jan. 1, 2015

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**50.40 Cash Management Improvement Act**

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50.40.10	Purpose of the Cash Management Improvement Act	July 1, 2005
50.40.20	The Treasury-State Agreement defines the drawdown methods to be used by agencies	Nov. 15, 2000
50.40.30	Federal assistance programs and state agencies subject to the CMIA	July 1, 2016
50.40.40	Responsibilities of the Office of Financial Management	July 1, 2005
50.40.50	Responsibilities of agencies that administer CMIA programs	July 1, 2002
50.40.60	How to calculate interest owed or due	July 1, 2005
50.40.70	Interest calculation costs of implementing the TSA are reimbursable	July 1, 2003
50.40.80	Responsibilities of agencies receiving federal funds, but not designated as CMIA programs	Nov. 15, 2000

**50**  
**Federal Compliance**

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**50.50 Americans with Disabilities Act**

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

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## 50.10 Annual U.S. Information Returns

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### 50.10.10

July 1, 2012

### What are annual U.S. information returns?

In the course of state business activities, agencies make payments to others that must be reported to the federal government. Copies of information returns must be furnished to recipients for payments reported.

For payroll related payments, Internal Revenue Service (IRS) Forms W-2 are required to be transmitted to the Social Security Administration (SSA) accompanied by a Form W-3, Transmittal of Wage and Tax Statements. Payroll systems that send W-2 information to the SSA electronically use IRS Form 6559, Transmitter Report and Summary of Magnetic Media.

For non-payroll related payments, the most common annual information returns include Forms 1098 (1098, 1098-E, and 1098-T), Forms 1099 (1099-G, 1099-INT, 1099-MISC, 1099-Q, 1099-R, and 1099-S) and Form W-2G. These forms are transmitted to IRS with Form 1096, Annual Summary and Transmittal of U.S. Information Returns.

Non-payroll U.S. source income paid to foreign persons must be reported to the payee and IRS on IRS Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding.

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### 50.10.20

July 1, 2012

### The purpose of these guidelines

To ensure federal reporting compliance, agencies are to obtain current publications and advice from the IRS and the SSA as needed. Section 50.10 is provided for general informational purposes only, to alert agencies about compliance issues related to various reporting requirements of the IRS and SSA for annual U.S. Information Returns.

The Office of Financial Management does not provide tax advice. Agencies can obtain tax advice from the IRS, SSA, Office of the Attorney General, and/or outside tax counsel (paid for by the agency seeking tax advice).

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**50.10.30 Key timeframes and publications**

June 1, 2016

50.10.30.a Annual information returns report payments for the calendar year and are generally to be mailed to recipients on or before January 31 of the ensuing year (except for Form 1042-S, due to recipients on or before March 15).

Due dates for filing with the federal government vary:

- Forms W-2 are due to the SSA on or before January 31.
- Forms 1099-MISC are due to the IRS on or before January 31, when nonemployee compensation is reported in Box 7. Otherwise, paper forms are due to the IRS by February 28 or, if filed electronically, by March 31.
- Forms 1042 are due to the IRS by March 15.

When 250 or more information returns are prepared by an agency, the IRS requires electronic filing. This requirement applies separately for each type of form.

50.10.30.b The IRS publication, General Instructions for Certain Information Returns, provides specific instructions on the filing requirements of these returns. This publication contains a Guide to Information Returns. This guide is a helpful quick reference for form numbers, titles, what to report, amounts to report, and due dates to the IRS and the recipient. The instructions are available on the IRS website at: <http://www.irs.gov/instructions/>.

Additional publications are available on the IRS website at: <http://www.irs.gov/app/picklist/list/publicationsNoticesPdf.html>.

Key publications include:

- Publication 15 (Circular E), Employer's Tax Guide
- Publication 15-A, Employer's Supplemental Tax Guide
- Publication 15-B, Employer's Tax Guide to Fringe Benefits
- Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities
- Publication 519, U.S. Tax Guide for Aliens
- Publication 901, U.S. Tax Treaties
- Publication 1141, General Rules and Specifications for Substitute Forms W-2 and W-3
- Publication 1179, General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 5498, and Certain Other Information Returns

50.10.30.c SSA Publication EFW2 provides specifications for Form W-2. IRS Publication 1220 provides specifications for electronically or magnetically filing Forms 1098, 1099, and W-2G.

For information on all SSA Form W-2 filing methods, forms, publications and other information, refer to the SSA website at:

<http://www.socialsecurity.gov/employer/pub.htm>.

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**50.10.40**

July 1, 2012

**Taxpayer Information Numbers (TINs) are required**

50.10.40.a

**Required reporting**

The Taxpayer Information Number (TIN), name, and address of the recipient are required to be entered on the annual information forms for identification of U.S. payees. TINs include the Social Security Number (SSN) issued by the Social Security Administration (SSA), the Individual Taxpayer Identification Number (ITIN) issued by the Internal Revenue Service (IRS), or an Employer Identification Number (EIN) issued by the IRS.

For payroll reporting, the SSN is required. A Form W-4, Employee's Withholding Allowance Certificate is required to be completed and signed by an employee to obtain SSN information.

For non-payroll reporting for a U.S. individual or business, the TIN may be a SSN, ITIN, or EIN. The payee's TIN and business information can be documented using a properly completed IRS Form W-9, Request for Taxpayer Identification Number and Certification (or an acceptable substitute).

For non-payroll reporting for a foreign individual or business, the appropriate IRS forms include:

- Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding
- Form W-8ECI, Certificate of Foreign Person's Claim That Income Is Effectively Connected With the Conduct of a Trade or Business in the United States
- Form W-8EXP, Certificate of Foreign Government of Other Foreign Organization for United State Tax Withholding
- Form W-8IMY, Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding

- Form W-8CE, Notice of Expatriation and Waiver of Treaty Benefits
- Form 8233, Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual

50.10.40.b **IRS penalties**

Failure to report a TIN or correct TIN may result in penalties assessed by IRS. Refer to the IRS General Instructions for Forms W-2 and W-3 regarding Form W-2 penalties. For incorrect or missing TIN reporting penalties for other information returns, refer to the IRS General Instructions for Certain Information Returns.

50.10.40.c **SSA SSN verification and IRS TIN matching programs**

The Social Security Number Verification Service (SSNVS) is to be used only for verifying social security numbers (SSNs) related to payroll transactions. Payroll systems routinely use this service. The Social Security Administration (SSA) website includes an overview and the steps to register for the SSNVS at: <http://www.ssa.gov/employer/ssnv.htm>.

IRS Taxpayer Identification Number (TIN) matching is to be used for verifying TINs, including SSNs, related to non-payroll transactions. An overview of TIN matching is available on the IRS website at: <https://www.irs.gov/Government-Entities/Indian-Tribal-Governments/Taxpayer-Identification-Number-%28TIN%29-On-Line-Matching>. To register for TIN matching, go to the IRS website at: <https://la.www4.irs.gov/e-services/Registration/index.htm>.

In addition to verifying TINs when setting up statewide vendors, Consolidated Technology Services (CTS) conducts bulk verifications at certain times of the year. Agencies that process non-payroll payments outside of AFRS should conduct IRS TIN matching.

50.10.40.d **When backup withholding is required**

Backup withholding is a type of federal income tax *required* to be deducted from certain non-employee transactions under various circumstances, including when the payee fails to furnish a TIN number or provides an incorrect TIN number and will not correct it on a timely basis.

IRS Publication 1281, Backup Withholding For Missing and Incorrect Name/TIN(s) explains the requirements, IRS TIN match/mismatch process, and penalties that can be assessed.

If an agency encounters a situation where deduction of backup withholding is required, timely deposit to IRS of the federal income tax and annual reporting on IRS Form 945 are also required. These tax deposits may not be co-mingled with payroll tax deposits reported on quarterly Forms 941.

For information on how to deposit taxes via the Electronic Funds Tax Payments System, refer to the Office of the State Treasurer's website at: <http://www.tre.wa.gov/cashManagement/eftpsInstructions.shtml>.

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**50.10.50**

July 1, 2012

**Common U.S. information returns**

The following are commonly required U.S. information returns. Refer to current calendar year IRS instructions for each form to obtain full reporting requirements. All IRS forms and instructions can be found at: <http://www.irs.gov/app/picklist/list/formsInstructions.html>.

50.10.50.a

**Form W-2, Wage and Tax Statement**, is issued to report wages and taxable fringe benefits subject to federal income tax withholding, OASI, and/or Medicare employment taxes and all taxes actually withheld for a calendar year. Non-taxable moving expense reimbursements made directly to employees and the value of employer provided health insurance are also reportable.

**Form W-2c, Corrected Wage and Tax Statement**, is issued to correct errors on Forms W-2 and W-2c filed with the SSA. Agencies are encouraged to file Forms W-2c electronically. More information can be found on the SSA's website at: <http://ssa.gov/employer>.

50.10.50.b

**Form 941, Employer's Quarterly Federal Tax Return**, is used to report the following to the IRS:

- Wages paid,
- Federal income tax withheld, and
- Employer and employee share of social security and Medicare taxes

Note: Certain employers must file **Form 941 (Schedule B)** along with Form 941. Refer to IRS Publication 15 (Circular E) for details.

**Form 941-X, Adjusted Employer's Quarterly Federal Tax Return or Claim for Refund**, is used to correct errors on previously filed Forms 941.

50.10.50.c **Form W-2G, Certain Gambling Winnings**, is used by the State Lottery Commission to report payments for lottery winnings of \$600 or more to a winner and any required federal regular gambling withholding tax withheld from winnings.

50.10.50.d **Form 1098, Mortgage Interest Statement**, is required to be issued when an agency receives \$600 or more in certain types of mortgage interest during the calendar year.

**Form 1098-E, Student Loan Interest Statement**, is required to be issued if an agency receives student loan interest of \$600 or more from an individual during the calendar year.

**Form 1098-T, Tuition Statement**, is required to be issued by an eligible education institution to report qualified tuition and related expenses for each student. Exceptions apply.

50.10.50.e **Form 1099-G, Certain Government Payments**, is used to report certain government payments including:

- Unemployment compensation payments by the Employment Security Department.
- Certain federal taxable grants of \$600 or more which are administered by the state.
- Amounts of federal income tax withheld under the backup withholding rules.

50.10.50.f **Form 1099-INT, Interest Income**, is generally *not* applicable to state governments because of the tax-exempt status for interest on obligations of a state or municipal government. However, if an agency has custody of or administers certain trust funds, there may be reporting requirements.

50.10.50.g **Form 1099-MISC, Miscellaneous Income**, is used to report a variety of miscellaneous transactions *generally* when the amount of the payment in a calendar year is \$600 or more. If backup withholding has been taken, Form 1099-MISC must be filed, regardless of the payment amount. The most frequently encountered ones are noted below.

- Payments to estates or beneficiaries for deceased employees' wages, whether the payment to the recipient is made in the year of death or a subsequent year.
- Payments for rents.
- Payments for fees, services, commissions, or other forms of compensation to *persons* not treated as employees for services rendered. Examples are payments for professional service contracts and payments to witnesses or experts in legal adjudication.

- Payments to attorneys or gross payments to attorneys.
- Payments to physicians or other suppliers or providers of medical or health care services in connection with medical assistance programs, or health, accident, and sickness insurance programs.

Payments to corporations are generally *not* required to be reported except for medical payments and payments for legal services. Generally, payments made to tax-exempt organizations, such as other governmental agencies, social service agencies, and hospitals, are exempt from informational reporting requirements.

Reporting is required for most payments to individuals and partnerships. It is important to know whether the recipient of the payment is doing business as an individual, partnership, corporation, its specific business structure if it is a limited liability entity, and whether it is tax-exempt so that correct reporting can be completed.

50.10.50.h **Form 1099-Q, Payments from Qualified Education Programs**, is used by the Student Achievement Council to report distributions made from the Guaranteed Education Tuition (GET) Program.

50.10.50.i **Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**, is used to report pension and retirement plan distributions of \$10 or more, whether or not federal income tax is withheld. It is also used to report Internal Revenue Code Section 457 plan (deferred compensation) distributions and any income tax withheld.

50.10.50.j **Form 1099-S, Proceeds from Real Estate Transactions**, is used to report the sale or exchange of real estate.

50.10.50.k **Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding**, is used to report amounts paid during a calendar year to foreign persons who are subject to withholding even if no withholding amount is withheld due to a treaty or Code exception or if any amount withheld was repaid to the payee. Refer to the form instructions for which payments must be reported.

If required to file Forms 1042-S, **Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons**, must also be filed on an annual basis.

Agencies that report Forms 1042-S on paper must also file IRS **Form 1042-T, Annual Summary and Transmittal of Forms 1042-S**. Use of Form 1042-T does not affect the obligation to file Form 1042.

50.10.50.l

**IRS Form 945, Annual Return of Withheld Federal Income Tax**, is used to report federal income tax withheld from non-payroll payments such as pensions and backup withholding. Refer to separate tax deposit requirements for Form 945 in the form instructions and IRS Publication 15 (Circular E).

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**50.10.60**

June 1, 2016

**Federal training opportunities**

The reporting and backup withholding requirements of U.S. annual information returns are extensive and failure to comply with them can result in costly penalties.

Questions can be directed to IRS either by telephone or email per contact information provided in IRS publications. It is important that documentation of IRS advice be retained. If the response is by telephone, document the name and badge number of the person providing the advice in case questions arise at a later date.

The following resources may prove helpful:

- IRS tax information for federal, state, and local governments:  
<http://www.irs.gov/Government-Entities/Federal,-State-&-Local-Governments>
- IRS webinars for government employers:  
<http://www.irsvideos.gov/Governments/Employers>

There are also training classes available from various companies that focus on specific tax issues, such as international taxation, that may be beneficial to those agencies that encounter such types of issues.

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**50.10.65**

June 1, 2016

**1099 download application**

Agencies accessing the 1099 download maintained by Consolidated Technology Services (CTS) must establish an effective system for management and control to secure the information. In addition, agencies are to restrict access to employees who need the download to perform their assigned duties. Before access is granted, an employee must sign a Non-Disclosure Agreement (NDA) that includes the following elements:

- As an employee of [agency], I have access to confidential data contained in the download, and I understand that I am responsible for maintaining its confidentiality.
- I have been informed and understand that data extracted from the download includes confidential data and may not be disclosed to unauthorized persons. I agree not to divulge, transfer (such as but not limited to, email, portable media, File Transfer Protocol (FTP), file location services), sell, or otherwise make known to unauthorized persons any data contained in this download.
- I also understand that I am not to access or use this data for my own personal information but only to the extent necessary and for the purpose of performing my assigned duties as an employee of [agency]. I understand that a breach of this confidentiality will be grounds for disciplinary action which may include termination of my employment and other legal action.
- I agree to abide by all federal and state laws, regulations, and policies regarding confidentiality and disclosure of the information in the download.

To get access to the download, follow the instructions at:

<http://watech.wa.gov/solutions/it-systems/1099-misc-reporting>.

If an agency detects a breach in security related to download data, the agency is responsible to follow the steps for breach as described in RCW 42.56.590 and notify the Consolidated Technology Services (CTS) Chief Information Security Officer, CTS Security Operations Center and the Washington State Patrol Computer Crimes unit. Additionally, the agency is to notify the CTS Solutions Center within one business day of discovering the breach and to take corrective action as soon as practicable to eliminate the cause of the breach. CTS may request a full review of the agency's data security controls.



## 50.20 Cost Allocation and Indirect Cost Recoveries

### 50.20.10

January 1, 2015

#### The purpose of these policies

This section addresses billed and allocated central service cost recoveries related to federal assistance awards administered by state agencies. It also establishes state accounting and reporting policies regarding indirect cost recoveries in interagency situations.

### 50.20.20

January 1, 2015

#### Authority for these policies

This section is issued, as revised, pursuant to the authority granted to the Director of Financial Management to "... adopt and periodically update an accounting procedures manual" [RCW 43.88.160(1)].

### 50.20.30

January 1, 2015

#### Applicability

This part is applicable and binding on all agencies of the state of Washington administering or expending federal assistance, unless otherwise exempted by federal law or appropriate federal authority, and on all agencies involved in interagency situations. The Budget and Accounting Act (RCW 43.88.020) defines the term "Agency" to mean "Every state office, officer, each institution, whether educational, correctional, or other, and every department, division, board, and commission, except as otherwise provided..."

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

Generally, conformance with the TSA assures that the state does not owe the federal government, or is not due from the federal government, interest liability on its drawdowns.

Amendments to the TSA may be proposed by either the state or the federal government at any time during the duration of the contract.

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**50.40.30**  
July 1, 2016

**Federal assistance programs and state agencies subject to the CMIA**

The programs listed in the Catalog of Federal Domestic Assistance are subject to CMIA regulations. Currently, programs with \$30 million or more in federal expenditures, as determined from the state's 2015 Single Audit Report Schedule of Expenditures of Financial Awards, are required to be covered under the TSA (CMIA agreement). The list of federal assistance programs impacted by CMIA may be revised annually, depending on the total amount of federal expenditures as reported in the state's Single Audit Report. State agencies that administer CMIA programs are subject to CMIA regulations.

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**50.40.40**  
July 1, 2005

**Responsibilities of the Office of Financial Management**

The responsibilities of the Office of Financial Management are to:

1. Annually identify the state agencies and federal assistance programs that will be considered as CMIA programs and notify affected state agencies.
2. Negotiate with FMS new agreements and amendments to the existing TSA (Refer to Subsection 50.40.20).
3. With the assistance of the Office of State Treasurer (OST) and affected state agencies, develop clearance patterns.
4. Prepare annual interest reports and direct cost claims for submittal to FMS (submitted in December each year for the previous state fiscal year).

5. Direct OST as to the payment of state interest liability and/or receipt of federal interest liability.
6. Certify, with affected agencies' concurrence, every five years that clearance patterns correspond to a program's clearance activities.

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**50.40.50**

July 1, 2002

**Responsibilities of agencies that administer CMIA programs**

The responsibilities of the state agencies that administer CMIA programs are:

1. Request federal funds in accordance with the approved funding technique described in the TSA and in amounts needed for immediate payments.
2. Document the amount of federal funds requested and when federal funds are deposited in the state's account.

If federal funds are not available when required per the TSA, process the request which will document federal funds were properly requested by the state in accordance with the TSA.

- For the federal draw systems that reject requests when federal funds are not available in the system, make the request and print the rejection notice as evidence of the state's conformance with the TSA. If necessary, make appropriate phone calls to federal agencies to notify them that federal funds are not available per the TSA. Document efforts made to request federal funds per the TSA.
- When federal funds are not available per the TSA, maintain documentation of the amount of state funds expended, the dates of these expenditures, the date federal funds were requested, and the date federal funds were received. Maintain this documentation for use in calculating federal interest liability on late federal funds.

**Note:** In most cases, the state cannot calculate a federal interest liability unless the state has made a request through a federal draw system and had it rejected, or has notified the applicable federal agency that federal funds are not available per the TSA.

3. Calculate the state and federal interest liabilities (Refer to Subsection 50.40.60) by program and any associated direct costs (Refer to Subsection 50.40.70).
4. Notify OFM, Accounting Division, of changes to the funding techniques and clearance patterns. A state agency shall not make a change until it is reviewed and approved by OFM and FMS.
5. Certify to OFM that CMIA programs conform to the drawdown methods described in the TSA (Refer to Subsection 50.40.20). OFM requests this certification in December of each year.

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**50.40.60**

July 1, 2005

**How to calculate interest owed or due**

In cases where interest is owed to the federal government or due from the federal government, under the TSA, agencies should calculate and document the interest owed or due. The interest rate to be used is the annualized rate equal to the average equivalent yield of 13-week Treasury Bills auctioned during the state's fiscal year. The interest rate is provided to the state by FMS. Agencies should ensure that interest calculations are auditable.

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**50.40.70**

July 1, 2003

**Interest calculation costs of implementing the TSA are reimbursable**

Interest calculation costs related to implementing the TSA are reimbursable by the federal government and are claimed on the Annual Report of interest liabilities that is submitted by OFM to FMS in December each year. Interest calculation costs are those costs an agency incurs in performing the actual calculation of interest liabilities, including those costs an agency incurs in developing and maintaining clearance patterns in support of interest calculations. Costs associated with expenses for normal disbursing services, such as processing checks or maintaining records for accounting and reconciliation of cash accounts, or expenses for upgrading or modernizing accounting systems are not reimbursable. Agencies must maintain documentation to substantiate claims for interest calculation costs. Interest calculation costs in excess of \$50,000 are not eligible for reimbursement, unless the agency can justify that without incurring such costs, it would not be able to develop clearance patterns or calculate interest.

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**50.40.80**

November 15, 2000

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

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

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



## 65.10

# Financial Services Agreements

### 65.10.10

July 1, 2010

### Authority for these policies

65.10.10.a

RCW 43.08.015 states that:

"Within the policies and procedures established pursuant to RCW 43.41.110(13) and 43.88.160(1), the state treasurer shall take such actions as are necessary to ensure the effective cash management of public funds. This cash management shall include the authority to represent the state in all contractual relationships with financial institutions. The state treasurer may delegate cash management responsibilities to the affected agencies with the concurrence of the office of financial management."

65.10.10.b

RCW 43.88.160(5) states that:

"The treasurer shall:

- (a) Receive, keep, and disburse all public funds of the state not expressly required by law to be received, kept, and disbursed by some other persons: PROVIDED, That this subsection shall not apply to those public funds of the institutions of higher learning which are not subject to appropriation;
- (b) Receive, disburse, or transfer public funds under the treasurer's supervision or custody;
- (c) Keep a correct and current account of all moneys received and disbursed by the treasurer, classified by fund or account;
- (d) Coordinate agencies' acceptance and use of credit cards and other payment methods, if the agencies have received authorization under RCW 43.41.180;
- (e) Perform such other duties as may be required by law or by regulations issued pursuant to this law.

It shall be unlawful for the treasurer to disburse public funds in the treasury except upon forms or by alternative means duly prescribed by the director of financial management."

**Financial Services Agreements**

65.10.10.c RCW 39.58.080 states that:

“(1) Except for funds deposited pursuant to a fiscal agency contract with the state fiscal agent or its correspondent bank, funds deposited pursuant to a custodial bank contract with the state’s custodial bank, and funds deposited pursuant to a local government multistate joint self-insurance program as provided in RCW 48.62.081, no public funds shall be deposited in demand or investment deposits except in a public depository located in this state or as otherwise expressly permitted by statute: PROVIDED, That the commission, or the chair upon delegation by the commission or chair deem appropriate, a treasurer to maintain a demand deposit account with a banking institution located outside the state of Washington solely for the purpose of transmitting money received to public depositories in the state of Washington for deposit.”

**65.10.20**

July 1, 2010

**Applicability**

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

Agencies may request delegation of authority from the Office of the State Treasurer (OST).

**65.10.30**

October 1, 2000

**Responsibilities of the Office of Financial Management**

The Office of Financial Management (OFM) has the following responsibilities related to agreements with financial institutions:

1. Work with agencies on requests for delegation of cash management responsibilities, and
2. Respond to requests for information concerning fiscal matters.



## Chapter 70 - Other Administrative Regulations

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### **70.10 Coffee and Light Refreshments**

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70.10.10	The agency must first adopt written policies	July 1, 2014
70.10.20	When may coffee and light refreshments be served?	July 1, 2005
70.10.30	Expenditures for coffee and light refreshments are prohibited in some cases	May 1, 1999
70.10.40	Documentation of approval is required	May 1, 1999

### **70.15 Meals with Meetings**

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70.15.10	Reimbursement for meals with meetings	July 1, 2014
70.15.20	Expenditures for meals with meetings are prohibited in some cases	Apr. 15, 2004
70.15.30	Documentation of advance approval for meals with meetings is required	Apr. 15, 2004

### **70.20 Prospective Employee Interview Expenses**

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70.20.10	Agencies may pay certain expenses for qualified prospective employees	May 1, 1999
70.20.20	Who is a qualified prospective employee?	July 1, 2010
70.20.30	Allowable travel expenses and reimbursement limits	May 1, 1999
70.20.40	How expenses should be documented and paid	Jan. 1, 2012
70.20.50	Prior authorization is required for classified positions	Jan. 1, 2012

### **70.40 Higher Education Enrollment Reporting**

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70.40.05	Purpose of these policies	Aug. 1, 2006
70.40.10	Authority for these policies	Aug. 1, 2006
70.40.20	Who must comply with these policies	Aug. 1, 2006
70.40.30	Special definitions	Aug. 1, 2006
70.40.40	Higher Education Enrollment Reporting Requirements	Aug. 1, 2006

**70**  
**Other Administrative Regulations**

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**70.60 Unified Business Identifier (UBI)**

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70.60.10	The purpose of the UBI	May 1, 1999
70.60.20	The UBI and how it is used	May 1, 1999
70.60.30	Certain agency systems must include the UBI	May 1, 1999
70.60.40	Assigning the UBI	May 1, 1999
70.60.50	Applicability	May 1, 1999

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**70.70 Child Care Services for Children of State Employees**

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70.70.10	These policies establish minimum requirements	May 1, 1999
70.70.20	Identifying suitable space for a child care facility	Jan. 1, 2012
70.70.30	Determining the rental rate for the space	Jan. 1, 2012
70.70.40	Child care facility contracting requirements	Jan. 1, 2012
70.70.50	Child care program contracting requirements	Jan. 1, 2012

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**70.75 Suspected Losses of Public Funds or Property**

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70.75.10	Purpose of these policies	June 1, 2016
70.75.20	Authority for these policies	June 1, 2016
70.75.30	Applicability of these policies	June 1, 2016
70.75.40	Responsibilities of the State Agency	June 1, 2016



## 70.75 Suspected Losses of Public Funds or Property

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### 70.75.10

June 1, 2016

#### Purpose of these policies

The purpose of these policies is to establish how a state agency must respond in the event of a suspected loss of public funds or property.

### 70.75.20

June 1, 2016

#### Authority for these policies

The authority for these policies is RCW 43.88.160, RCW 43.09.185 and RCW 43.09.330.

### 70.75.30

June 1, 2016

#### Applicability of these policies

These policies are applicable to all agencies of the state of Washington as defined in RCW 43.88.020(4), unless otherwise exempted by statute or rule.

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**70.75.40**

June 1, 2016

**Responsibilities of the State Agency**

Agencies are responsible to establish procedures that detail how to address a suspected loss of public funds or property. The procedures are to identify appropriate personnel who should be immediately notified prior to contacting the outside agencies. This may include the agency head or deputies, chief financial officer, or internal auditor depending upon the circumstances.

Further in the event of a suspected loss of public funds or property, the agency should:

- a. Take action to minimize the loss.
- b. Ensure that investigations are not hampered.
- c. Ensure that bond claims are not jeopardized.
- d. Ensure that appropriate personnel actions are taken.
- e. If appropriate, report the suspected loss to the Department of Enterprise Services Risk Management Office.
- f. Comply with RCW 43.09.185 and immediately report losses to the Office of the State Auditor (SAO).
- g. Comply with RCW 43.09.330 and include the SAO and the Office of the Attorney General in any loss settlement.



## Chapter 75 - Uniform Chart of Accounts

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### **75.10 Coding Structures**

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75.10.10	About the uniform chart of accounts	June 1, 2015
75.10.20	Descriptions of the code types	June 1, 2015

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

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75.20.10	Sequential by code number	July 1, 2015
75.20.20	Alphabetical by title	July 1, 2015
75.20.30	Sequential by code number within functional group	July 1, 2015

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

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75.30.10	GAAP fund types	June 1, 2011
75.30.20	Cash and budget type codes	Jan. 1, 2016
75.30.30	Fund types and subsidiary accounts - government-wide statement codes	July 1, 2002
75.30.40	Roll-up funds and subsidiary accounts - fund statement codes	July 1, 2015
75.30.50	Account codes: sequential by code number	June 1, 2016
75.30.60	Account codes: alphabetical by title	June 1, 2016

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

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75.40.10	Sequential by code number	Jan. 1, 2016
75.40.20	Sequential by code number with description	Jan. 1, 2016

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**75.50 Expenditure Authority Codes**

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75.50.10	Expenditure authority type and expenditure character codes with descriptions	June 1, 2009
75.50.20	Operating expenditure authority codes	Jan. 1, 2016
75.50.30	Capital expenditure authority codes	April 1, 2009
75.50.40	Schedule of expenditure authority types and codes not included on the Expenditure Authority Schedule	June 1, 2009

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**75.60 Statewide Program Codes**

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

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

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

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75.70.10	Sequential by code number	July 1, 2014
75.70.20	Sequential by code number with description	July 1, 2015

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**75.80 Revenue Source Codes**

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75.80.10	Categories of revenue	June 1, 2004
75.80.20	Major revenue source code descriptions	July 1, 2003
75.80.30	Sequential by code number	Jan. 1, 2016
75.80.40	Sequential by code number with description	Jan. 1, 2016

## Uniform Chart of Accounts

<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</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 and Land Use Hearings Office (ELUHO)
4710	State Conservation Commission (SCC)
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	Oilseeds Commission (OIL)
5100	Dairy Products Commission (DAIRY)
5120	Dry Pea and Lentil Commission (DRYPL)
5150	Fruit Commission (FRUIT)
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)
5400	Employment Security Department (ES)
5450	Beer Commission (BEER)

## Uniform Chart of Accounts

<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
5990	Washington Health Care Facilities Authority (WHCFA)
6050	Everett Community College (EVC)
6100	Edmonds Community College (EDC)
6210	Whatcom Community College (WHC)
6270	Bellevue College (BC)
6290	Big Bend Community College (BBC)
6320	Centralia College (CEC)
6340	Cascadia College (CC)
6350	Clark College (CLC)
6370	Pierce College (PIE)
6390	Columbia Basin College (CBC)
6480	Grays Harbor College (GHC)
6490	Green River College (GRC)
6520	Highline College (HC)
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 Community College (YVC)
6920	Lake Washington Institute of Technology (LWIT)
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)

## Uniform Chart of Accounts

AGENCY NUMBER	AGENCY TITLE
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.

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

**Uniform Chart of Accounts****AGENCY  
NUMBER****AGENCY TITLE**

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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**

July 1, 2015

**Alphabetical By Title**

<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 College (BC)
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)
6340	Cascadia College (CC)
1010	Caseload Forecast Council (CFC)
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)
6390	Columbia Basin College (CBC)

## Uniform Chart of Accounts

<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
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)
1630	Consolidated Technology Services (CTS)
7400	Contributions to Retirement Systems (CRS)
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)
1790	Enterprise Services, Department of (DES)
4680	Environmental and Land Use Hearings Office (ELUHO)
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)
1170	Gambling Commission, State (GMB)
0750	Governor, Office of the (GOV)
5350	Grain Commission (GRAIN)
6480	Grays Harbor College (GHC)
6490	Green River College (GRC)
5210	Hardwoods Commission (HRWD)

## Uniform Chart of Accounts

<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
3030	Health, Department of (DOH)
1070	Health Care Authority, State (HCA)
5990	Health Care Facilities Authority, Washington (WHCFA)
3460	Higher Education Facilities Authority, Washington (WHEFA)
6520	Highline College (HC)
1180	Hispanic Affairs, Washington State Commission on (CHA)
3950	Historical Society, Eastern Washington State (EWH)
3900	Historical Society, Washington State (WHS)
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)
0860	Indian Affairs, Governor's Office of (INA)
1900	Industrial Insurance Appeals, Board of (IND)
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 Institute of Technology (LWIT)
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)
0370	Legislative Support Services, Office of (LSS)
2400	Licensing, Department of (DOL)
0800	Lieutenant Governor, Office of the (LTG)
3560	Life Sciences Discovery Fund Authority (LSDFA)
1950	Liquor and Cannabis Board (LCB)
8600	Local Health Districts (LHD)
1160	Lottery Commission, State (LOT)
6570	Lower Columbia College (LCC)

## Uniform Chart of Accounts

<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
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
5080	Oilseeds Commission (OIL)
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)
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)
5240	Puget Sound Gillnet Salmon Commission (GILLNET)
4780	Puget Sound Partnership (PSP)
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)

## Uniform Chart of Accounts

<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
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)
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)
7270	Stadium and Exhibition Center Distributions (SECD)
0400	Statute Law Committee (SLC)
5260	Strawberry Commission (STRAW)
3400	Student Achievement Council (SAC)
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)
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)

## Uniform Chart of Accounts

AGENCY NUMBER	AGENCY TITLE
6830	Walla Walla Community College (WLC)
3590	Washington Charter School Commission (WCSC)
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	Workforce Training and Education Coordinating Board (WFTECB)
7100	Workfirst Performance Measures (WPM)
6910	Yakima Valley Community 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

**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

AGENCY NUMBER	AGENCY TITLE
	<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)
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)
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 and Land Use Hearings Office (ELUHO)
4710	State Conservation Commission (SCC)
4770	Department of Fish and Wildlife (DFW)
4780	Puget Sound Partnership (PSP)
4900	Department of Natural Resources (DNR)
4950	Department of Agriculture (AGR)
	<b>39 - Agricultural Commodity Commissions</b>
5000	Apple Commission (APPLE)
5010	Alfalfa Seed Commission (ALFALFA)
5060	Asparagus Commission (ASPAR)
5020	Beef Commission (BEEF)

## Uniform Chart of Accounts

<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
5030	Blueberry Commission (BLUE)
5050	Bulb Commission (BULB)
5070	Cranberry Commission (CRAN)
5080	Oilseeds Commission (OIL)
5100	Dairy Products Commission (DAIRY)
5120	Pea and Lentil Commission (DRYPL)
5150	Fruit Commission (FRUIT)
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)
4060	County Road Administration Board (CRAB)
4070	Transportation Improvement Board (TIB)
4100	Transportation Commission (TRC)
4110	Freight Mobility Strategic Investment Board (FMSIB)

## 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, 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, 133, 14F, 15B, 17B, 17R, 18K, 19P, 401, 422, 470, 496, 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	-

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**75.30.40**      **Roll-up funds and subsidiary accounts – fund**  
 July 1, 2015      **statement codes**

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Fund Type Title / Roll-Up Fund Title	Roll-Up Fund	Fund Statement Code	Threshold level* 6/30/15
<b>1. <u>GOVERNMENTAL FUNDS</u></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	\$1,000,000
<b>Special Revenue Funds</b>			
Motor Vehicle Fund	BA	1Z	1,000,000
Multimodal Transportation Fund	BB	1Z	1,000,000
Central Administrative and Regulatory Fund	BD	1Z	1,000,000
Human Services Fund	BE	1Z	1,000,000
Wildlife and Natural Resources Fund	BF	1Z	1,000,000
Higher Education Fund	BG	1B	1,000,000
Local Construction and Loan Fund	BH	1Z	1,000,000
<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	652,000
<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. <u>PROPRIETARY FUNDS</u></b>			
<b>Enterprise Funds</b>			
Workers' Compensation Fund	FB	2A	1,000,000
Lottery Fund	FD	2Z	1,000,000
Institutional Fund	FE	2Z	1,000,000

## Uniform Chart of Accounts

<b>Fund Type Title / Roll-Up Fund Title</b>	<b>Roll-Up Fund</b>	<b>Fund Statement Code</b>	<b>Threshold level* 6/30/15</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
State Guaranteed Education Tuition Program Fund	FK	2E	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
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. <u>FIDUCIARY FUNDS</u></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	317,000
Volunteer Firefighters' and Reserve Officers' Retirement Fund	HN	4A	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>Threshold level* 6/30/15</b>
Judges Supplemental Retirement Defined Contribution Fund	HP	4A	612,000
Judges Retirement Fund	HQ	4A	26,000
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 ASSETS &amp; LONG-TERM OBLIGATION SUBSIDIARY ACCOUNTS</u></b>			
General Capital Assets Subsidiary	LA	8A	1,000,000
General Long-Term Obligations Subsidiary	LB	8B	1,000,000
<b>5. <u>DISCRETE COMPONENT UNITS</u></b>			
Proprietary Fund Type Financing Authorities	MZ	9Z	N/A

\* The threshold level presented is for consideration of prior period adjustments, refer to Subsection 90.20.15.

## Uniform Chart of Accounts

**75.30.50**

January 1, 2016

**Account codes: sequential by code number**

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

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
08V	BE	BA	3050	B	2	9323	Veterans Stewardship Account
08W	BF	BA	2400	B	2	9324	“Washington’s National Park Fund” Account
094	BB	BA	4050	A	1	9320	Transportation Infrastructure Account
095	BE	BA	2350	A	1	9323	Electrical License Account
096	BA	BA	4050	A	1	9234	Highway Infrastructure Account
097	BA	BA	4050	B	1	9320	Recreational Vehicle Account
098	BF	BA	4770	A	2	9324	Eastern Washington Pheasant Enhancement Account
099	BA	BA	4050	A	1	9234	Puget Sound Capital Construction Account
09A	BD	BA	2400	B	2	9321	We Love Our Pets Account
09B	BF	BA	4650	B	2	9324	Boating Safety Education Certification Account
09C	AC	AA	4670	A	1	9242	Farm and Forest Account
09E	BA	BA	4110	A	1	9234	Freight Mobility Investment Account
09F	BB	BA	4050	A	1	9320	High-Occupancy Toll Lanes Operations Account
09G	AC	AA	4670	A	1	9242	Riparian Protection Account
09H	BA	BA	4050	A	1	9234	Transportation Partnership Account
09J	BF	BA	4770	B	2	9324	Washington Coastal Crab Pot Buoy Tag Account
09K	BE	BA	0750	N	2	9323	Life Sciences Discovery Account
09L	BE	BA	3030	B	2	9323	Nursing Resource Center Account
09M	BF	BA	2250	A	1	9324	Aquatic Invasive Species Enforcement Account
09N	BF	BA	4770	A	1	9324	Aquatic Invasive Species Prevention Account
09P	BD	BA	1400	A	1	9325	City-County Assistance Account
09R	AC	AA	0750	A	1	9321	Economic Development Strategic Reserve Account
09T	BD	BA	3550	N	1	9325	Washington Main Street Trust Fund Account
102	BA	BA	4060	A	1	9234	Rural Arterial Trust Account
104	BF	BA	4770	A	1	9324	State Wildlife Account
106	BB	BA	2400	A	1	9320	Highway Safety Account
107	BD	BA	1400	A	1	9321	Liquor Excise Tax Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
108	BA	BA	4050	A	1	9234	Motor Vehicle Account
109	BA	BA	4050	A	1	9234	Puget Sound Ferry Operations Account
10A	BF	BA	4610	A	1	9324	Aquatic Algae Control Account
10B	BE	BA	1030	A	1	9323	Home Security Fund Account
10F	BB	BA	2400	B	2	9320	Share the Road Account
10G	BF	BA	4610	A	1	9324	Water Rights Tracking System Account
10K	AC	AA	3050	A	1	9323	Veterans Innovations Program Account
10L	AZ	AA	1070	B	2	9323	Health Insurance Partnership Account
10P	AC	AA	4610	A	1	9242	Columbia River Basin Water Supply Development Account
10R	AC	AA	1030	A	1	9324	Energy Freedom Account
10T	AC	AA	4780	A	1	9242	Hood Canal Aquatic Rehabilitation Bond Account
10V	AZ	AA	4670	B	2	9324	Invasive Species Council Account
10W	AZ	AA	2350	B	2	9321	Family and Medical Leave Enforcement Account
110	BF	BA	4770	A	1	9324	Special Wildlife Account
111	BD	BA	2150	A	1	9321	Public Service Revolving Account
113	BH	BA	3500	A	1	9246	Common School Construction Account
116	BF	BA	4610	B	1	9324	Basic Data Account
119	BE	BA	5400	A	1	9240	Unemployment Compensation Administration Account
11A	BG	BA	6990	B	2	9310	Employment Training Finance Account
11B	BB	BA	4050	A	1	9320	Regional Mobility Grant Program Account
11E	BB	BA	4110	A	1	9320	Freight Mobility Multimodal Account
11F	AC	AA	3000	A	1	9323	Reinvesting in Youth Account
11H	BF	BA	4900	A	1	9324	Forest and Fish Support Account
11J	BF	BA	4610	B	2	9324	Electronic Products Recycling Account
11K	BE	BA	0550	A	1	9323	Washington Auto Theft Prevention Authority Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
14J	BD	BA	3030	B	2	9323	Ambulatory Surgical Facility Account
14L	AC	AA	1400	A	1	9325	Streamlined Sales and Use Tax Mitigation Account
14M	BD	BA	1030	A	1	9321	Financial Fraud and Identity Theft Crimes Investigation and Prosecution Account
14N	AC	AA	0110	B	2	9321	Legislative Oral History Account
14P	AC	AA	3550	B	2	9321	Skeletal Human Remains Assistance Account
14R	BD	BA	2450	A	1	9238	Military Department Active State Service Account
14V	BD	BA	2400	A	1	9320	Ignition Interlock Device Revolving Account
14W	BE	BA	2250	B	2	9323	Reduced Cigarette Ignition Propensity Account
150	BE	BA	1030	A	1	9323	Low-Income Weatherization and Structural Rehabilitation Assistance Account
153	BB	BA	4050	A	1	9320	Rural Mobility Grant Program Account
154	BD	BA	1000	A	1	9320	New Motor Vehicle Arbitration Account
158	BF	BA	4900	A	1	9324	Aquatic Land Dredged Material Disposal Site Account
159	BF	BA	4650	B	1	9324	Parks Improvement Account
15A	BE	BA	1030	B	2	9323	Transitional Housing Operating and Rent Account
15B	AZ	AA	3650	M	2	9310	Food Animal Veterinarian Conditional Scholarship Account
15C	AC	AA	1030	A	1	9321	Washington Community Technology Opportunity Account
15F	AZ	AA	1240	A	1	9321	Local Public Safety Enhancement Account
15H	BF	BA	4610	A	1	9260	Cleanup Settlement Account
15J	AZ	AA	1030	A	1	9321	Building Communities Fund Account
15K	AC	AA	4610	A	1	9324	Columbia River Water Delivery Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
15M	BF	BA	3030	A	1	9324	Biotoxin Account
15N	AZ	AA	3650	B	2	9321	Business Assistance Account
15P	BF	BA	1030	A	1	9242	Energy Recovery Act Account
15R	AZ	AA	6990	A	1	9310	Evergreen Jobs Training Account
15T	BD	BA	1030	B	2	9238	Broadband Mapping Account
15V	BD	BA	2400	B	2	9321	Funeral and Cemetery Account
15W	BD	BA	1600	B	2	9321	Guaranteed Asset Protection Waiver Account
160	BD	BA	4610	A	1	9324	Wood Stove Education and Enforcement Account
162	BE	BA	2350	A	1	9323	Farm Labor Contractor Account
163	BE	BA	2350	A	2	9323	Worker and Community Right to Know Account
165	KA	HD	1070	N	1	N/A	Salary Reduction Account
167	BF	BA	4900	A	1	9324	Natural Resources Conservation Areas Stewardship Account
169	BD	BA	1850	B	2	9321	Horse Racing Commission Operating Account
16A	BD	BA	0550	A	1	9321	Judicial Stabilization Trust Account
16B	BD	BA	2400	B	2	9321	Landscape Architects' License Account
16C	KC	HD	1400	N	2	N/A	Real Estate and Property Tax Administration Assistance Account
16E	BF	BA	4900	B	2	9324	Specialized Forest Products Outreach and Education Account
16F	AC	AA	0850	B	2	9321	Washington State Flag Account
16G	BE	BA	3030	B	2	9323	Universal Vaccine Purchase Account
16H	BF	BA	4770	B	2	9324	Columbia River Recreational Salmon and Steelhead Endorsement Program Account
16J	BB	BA	4050	A	1	9234	State Route Number 520 Corridor Account
16K	AZ	AA	1020	B	2	9321	Mortgage Recovery Fund Account
16L	BE	BA	5400	B	2	9323	Accessible Communities Account
16M	BD	BA	2400	B	1	9321	Appraisal Management Company Account
16N	BE	BA	3050	B	2	9323	Disabled Veterans Assistance Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
16P	BF	BA	4900	A	1	9324	Marine Resources Stewardship Trust Account
16R	AC	AA	1050	B	2	9324	Multiagency Permitting Team Account
16T	BF	BA	4610	B	2	9324	Product Stewardship Programs Account
16V	AC	AA	4610	A	1	9324	Water Rights Processing Account
16W	BE	BA	1070	A	1	9323	Hospital Safety Net Assessment Account
172	BE	BA	1070	B	1	9323	Basic Health Plan Trust Account
173	BF	BA	4610	A	1	9324	State Toxics Control Account
174	BF	BA	4610	A	1	9324	Local Toxics Control Account
176	BF	BA	4610	A	1	9324	Water Quality Permit Account
177	AZ	AA	0550	A	1	9321	Judicial Retirement Administrative Account
17A	KC	HD	1400	N	2	N/A	County Enhanced 911 Excise Tax Account
17B	BE	BA	3570	A	1	9323	Home Visiting Services Account
17C	AC	AA	6990	A	1	9310	Opportunity Express Account
17E	AC	AA	7000	A	1	9321	State Efficiency and Restructuring Account
17F	AC	AA	3400	A	1	9310	Washington Opportunity Pathways Account
17H	BE	BA	1030	B	2	9323	Washington Global Health Technologies and Product Development Account
17K	AC	AA	1070	A	1	9323	Basic Health Plan Stabilization Account
17L	BD	BA	1030	B	2	9321	Foreclosure Fairness Account
17M	BE	BA	3570	B	2	9311	Individual-Based/Portable Background Check Clearance Account
17N	BB	BA	4050	A	1	9320	Complete Streets Grant Program Account
17P	BB	BA	4050	A	1	9320	State Route Number 520 Civil Penalties Account
17R	AC	AA	3400	M	2	9310	Aerospace Training Student Loan Account
17T	BE	BA	1070	A	1	9240	Health Benefit Exchange Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
17V	BE	BA	2400	B	2	9323	Volunteer Firefighters Account
17W	BB	BA	2400	A	1	9320	Limousine Carriers Account
180	BD	BA	1100	B	2	9321	Local Government Administrative Hearings Account
182	BF	BA	4610	A	1	9324	Underground Storage Tank Account
184	BD	BA	3900	B	3	9311	Local Museum Account - Washington State Historical Society
185	BD	BA	3950	B	3	9311	Local Museum Account - Eastern Washington State Historical Society
186	BA	BA	4060	A	1	9234	County Arterial Preservation Account
189	BF	BA	4900	B	2	9324	Clarke-McNary Account
18A	BD	BA	1030	B	2	9321	Investing in Innovation Account
18B	DA	DA	4610	A	1	9330	Columbia River Basin Taxable Bond Water Supply Development Account
18C	AZ	AA	3500	B	2	9311	Native Education Public-Private Partnership Account
18E	BD	BA	3500	B	2	9311	Educator Certification Processing Account
18F	AZ	AA	3500	B	2	9311	High School Completion Account
18G	AC	AA	3400	B	2	9310	Opportunity Scholarship Match Transfer Account
18H	AC	AA	3400	A	1	9310	Opportunity Expansion Account
18J	BA	BA	4050	A	1	9234	Capital Vessel Replacement Account
18K	AC	AA	2270	M	2	9321	24/7 Sobriety Account
18L	BF	BA	4770	A	1	9324	Hydraulic Project Approval Account
18M	BE	BA	2400	B	2	9311	Music Matters Awareness Account
18N	BD	BA	2150	B	2	9321	Damage Prevention Account
18R	BE	BA	2400	B	2	9321	Seattle Sounders FC Account
18T	AC	AA	3000	A	1	9323	Child and Family Reinvestment Account
18V	AZ	AA	3500	B	2	9311	Science, Technology, Engineering, and Mathematics Education Lighthouse Account
190	BF	BA	4900	B	2	9324	Forest Fire Protection Assessment Account
193	BF	BA	4900	B	2	9324	State Forest Nursery Revolving Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
195	BF	BA	1030	B	2	9238	Energy Account
196	JD	HA	1400	B	2	9400	Unclaimed Personal Property Account
197	BD	BA	0400	B	2	9321	Statute Law Committee Publications Account
198	BF	BA	4900	B	2	9324	Access Road Revolving Account
199	BF	BA	4610	A	1	9324	Biosolids Permit Account
19A	BE	BA	1070	A	1	9323	Medicaid Fraud Penalty Account
19B	BE	BA	3510	B	2	9323	School for the Blind Account
19C	BF	BA	4900	A	1	9324	Forest Practices Application Account
19E	BD	BA	2400	B	2	9321	4-H Programs Account
19F	BE	BA	2400	B	2	9311	Seattle Seahawks Account
19G	BF	BA	4610	A	1	9324	Environmental Legacy Stewardship Account
19H	BE	BA	3530	B	2	9323	Center for Childhood Deafness and Hearing Loss Account
19J	AC	AA	2150	B	2	9321	Universal Communications Services Account
19K	AC	AA	4610	A	1	9242	Yakima Integrated Plan Implementation Account
19L	AC	AA	3590	A	1	9311	Charter Schools Oversight Account
19M	BG	BA	2400	B	2	9310	Seattle University Account
19N	AZ	AA	4610	A	1	9324	Diesel Idle Reduction Account
19P	BD	BA	1000	M	2	9321	Child Rescue Account
19R	BE	BA	3000	B	2	9323	Residential Services and Support Account
19T	BB	BA	2400	A	1	9320	DOL Technology Improvement and Data Management Account
19V	AC	AA	1030	N	2	9323	Cancer Research Endowment Fund Match Transfer Account
19W	BF	BA	4770	B	2	9324	Wolf-livestock Conflict Account
200	BF	BA	4770	A	1	9242	Regional Fisheries Enhancement Salmonid Recovery Account
201	BA	BA	2400	A	1	9320	DOL Services Account
202	BE	BA	3030	A	1	9323	Medical Test Site Licensure Account
203	BB	BA	4050	A	1	9320	Passenger Ferry Account
204	BD	BA	2200	A	1	9321	Volunteer Firefighters' and Reserve Officers' Relief and Pension

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
							Administrative Account
205	BE	BA	1030	B	2	9323	Mobile Home Park Relocation Account
206	BE	BA	3100	B	2	9323	Cost of Supervision Account
207	BF	BA	4610	A	1	9324	Hazardous Waste Assistance Account
209	BF	BA	4770	B	2	9324	Regional Fisheries Enhancement Group Account
20A	BF	BA	2400	B	2	9324	State Flower Account
20B	BF	BA	4610	A	1	9324	Brownfield Redevelopment Trust Fund Account
20C	AC	AA	4610	A	1	9324	Yakima Integrated Plan Implementation Taxable Bond Account
20D	BG	BA	1650	N	2	9310	Certified Public Accounting Scholarship Transfer Account
20E	BD	BA	2270	B	2	9321	Washington Internet Crimes Against Children Account
20F	AZ	AA	6990	A	1	9310	Invest in Washington Account
20H	BA	BA	4050	A	1	9234	Connecting Washington Account
20J	BB	BA	4050	A	1	9320	Electric Vehicle Charging Infrastructure Account
20K	BD	BA	1950	B	2	9321	Licensing and Enforcement System Modernization Project Account
20L	AC	AA	3570	A	1	9311	Early Start Account
20M	BE	BA	1400	A	1	9323	Puget Sound Taxpayer Accountability Account
20N	BA	BA	4050	A	1	9234	Transportation Future Funding Program Account
20P	BE	BA	3000	B	2	9323	Nursing Facility Quality Enhancement Account
20R	BF	BA	4610	A	1	9324	Radioactive Mixed Waste Account
20S	AC	AA	1050	A	1	9323	Behavioral Health Innovation Account
20T	BF	BA	4620	A	1	9324	Pollution Liability Insurance Agency Underground Storage Tank
20V	BD	BA	1030	A	1	9321	Economic Gardening Pilot Project Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
210	BD	BA	2250	B	2	9321	Fire Protection Contractor License Account
213	BE	BA	3050	B	2	9323	Veterans' Emblem Account
214	BE	BA	3030	B	2	9323	Temporary Worker Housing Account
215	BA	BA	4050	A	1	9234	Special Category C Account
216	BF	BA	4610	A	1	9324	Air Pollution Control Account
217	BF	BA	4610	A	1	9324	Oil Spill Prevention Account
218	BB	BA	4050	A	1	9320	Multimodal Transportation Account
219	BF	BA	4610	A	2	9324	Air Operating Permit Account
21B	AC	AA	4610	A	1	9324	Chehalis Basin Account
21C	BD	BA	1030	B	2	9321	Washington Sexual Assault Kit Account
21D	AC	AA	4710	A	1	9324	Dairy Nutrient Infrastructure Account
222	BF	BA	4610	A	1	9324	Freshwater Aquatic Weeds Account
223	BF	BA	4610	A	1	9324	Oil Spill Response Account
225	BD	BA	2250	A	2	9323	Fingerprint Identification Account
226	BD	BA	2250	B	3	9321	State Seizures Account
234	BD	BA	2350	A	1	9325	Public Works Administration Account
235	BD	BA	3030	A	1	9323	Youth Tobacco and Vapor Products Prevention Account
237	BF	BA	4650	A	1	9324	Recreation Access Pass Account
241	CA	CA	0100	N	3	9252	COP Account – Ecology Building
244	AC	AA	4670	A	1	9242	Habitat Conservation Account
245	DA	DA	1050	A	1	9248	Public Safety Reimbursable Bond Account
246	DB	DA	6990	A	1	9310	Community and Technical College Forest Reserve Account
252	DB	DA	LCLO	N	3	9230	Higher Education Non-Proprietary Local Capital Account
253	AC	AA	7000	A	1	9310	Education Construction Account
259	BF	BA	4770	B	2	9324	Coastal Crab Account
260	BG	BA	3600	A	1	9310	UW Operating Fees Account
262	BD	BA	2350	A	1	9321	Manufactured Home Installation Training Account
263	BD	BA	1030	A	1	9321	Community and Economic Development Fee Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
267	BF	BA	4670	A	1	9324	Recreation Resources Account
268	BF	BA	4670	A	1	9324	Nonhighway and Off-Road Vehicle Activities (NOVA) Program Account
269	BF	BA	4650	A	1	9324	Parks Renewal and Stewardship Account
271	BG	BA	3650	A	1	9310	WSU Operating Fees Account
274	BE	BA	3000	B	2	9323	Adult Family Home Account
275	BG	BA	3750	A	1	9310	CWU Operating Fees Account
277	BD	BA	7000	B	1	9321	State Agency Parking Account
281	BB	BA	2400	A	2	9320	Impaired Driving Safety Account
283	BE	BA	3000	A	2	9240	Juvenile Accountability Incentive Account
285	AZ	AA	1030	A	1	9325	Growth Management Planning and Environmental Review Account
289	DA	DA	1790	A	1	9330	Thurston County Capital Facilities Account
290	AC	AA	7000	B	2	9321	Savings Incentive Account
291	AC	AA	3500	A	1	9321	Education Savings Account
294	BF	BA	4770	B	2	9324	Sea Cucumber Dive Fishery Account
295	BF	BA	4770	B	2	9324	Sea Urchin Dive Fishery Account
296	BF	BA	4610	A	1	9324	Columbia River Basin Water Supply Revenue Recovery Account
297	BD	BA	2150	A	2	9324	Pipeline Safety Account
298	BD	BA	2400	B	2	9324	Geologists' Account
300	BD	BA	1020	B	2	9321	Financial Services Regulation Account
303	CB	CA	0100	A	1	9340	Highway Bond Retirement Account
304	CB	CA	0100	A	1	9340	Ferry Bond Retirement Account
305	CB	CA	0100	A	1	9340	Transportation Improvement Board Bond Retirement Account
315	BE	BA	1950	A	1	9323	Dedicated Marijuana Account
319	BE	BA	3030	A	1	9323	Public Health Supplemental Account
320	BF	BA	4770	B	2	9324	Puget Sound Crab Pot Buoy Tag Account
328	BD	BA	2270	B	2	9321	Criminal Justice Training Commission Firing Range Maintenance Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
347	CA	CA	3650	B	1	9340	Washington State University Bond Retirement Account
348	CA	CA	3600	B	1	9340	University of Washington Bond Retirement Account
355	AC	AA	7000	A	1	9244	State Taxable Building Construction Account
357	DB	DA	7000	A	1	9230	Gardner-Evans Higher Education Construction Account
359	AC	AA	3500	A	1	9246	School Construction and Skill Centers Building Account
364	DA	DA	2450	A	1	9330	Military Department Capital Account
380	CA	CA	0100	A	1	9340	Debt-Limit General Fund Bond Retirement Account
381	CA	CA	0100	A	1	9340	Debt-Limit Reimbursable Bond Retirement Account
382	CA	CA	0100	A	1	9340	Nondebt-Limit General Fund Bond Retirement Account
383	CA	CA	0100	A	1	9340	Nondebt-Limit Reimbursable Bond Retirement Account
384	CA	CA	0100	A	1	9340	Nondebt-Limit Proprietary Appropriated Bond Retirement Account
385	CA	CA	0100	A	1	9340	Nondebt-Limit Proprietary Nonappropriated Bond Retirement Account
386	CA	CA	0100	A	1	9340	Nondebt-Limit Revenue Bond Retirement Account
387	BG	BA	3600	N	3	9310	University of Washington Facilities Bond Retirement Account
389	CD	CA	0100	A	1	9340	Toll Facility Bond Retirement Account
401	FE	FA	3100	M	1	9400	Correctional Industries Account
403	GD	GA	3600	N	3	9400	Self - Insurance Revolving Account
404	BD	BA	0900	A	1	9321	State Treasurer's Service Account
405	GA	GA	1000	A	1	9400	Legal Services Revolving Account
407	FI	FA	0850	B	1	9400	Secretary of State's Revolving Account
408	BF	BA	4610	B	1	9324	Coastal Protection Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
409	KD	HD	0900	N	2	N/A	Investment Income Account
410	GA	GA	4050	B	1	9400	Transportation Equipment Account
411	GA	GA	4900	N	2	9400	Natural Resources Equipment Account
413	FI	FA	0950	B	2	9400	Municipal Revolving Account
415	GA	GA	1050	A	1	9400	Personnel Service Account
416	BD	BA	3500	N	2	9323	Surplus and Donated Food Commodities Revolving Account
418	GF	GA	1070	A	1	9400	State Health Care Authority Administrative Account
421	GB	GA	1050	B	2	9400	Education Technology Revolving Account
422	GA	GA	1790	M	2	9400	Enterprise Services Account
424	BD	BA	1000	B	2	9321	Anti-Trust Revolving Account
432	BB	BA	4050	N	3	9320	King Street Railroad Station Facility Account
433	FD	FA	1160	B	3	9400	Shared Game Lottery Account
436	GA	GA	1050	B	2	9400	OFM Labor Relations Service Account
438	GF	GA	1070	B	2	9400	Uniform Dental Plan Benefits Administration Account
439	GF	GA	1070	B	2	9400	Uniform Medical Plan Benefits Administration Account
440	GD	GA	LCLO	N	3	9400	Institutions of Higher Education - Stores Account
441	BD	BA	0850	A	1	9325	Local Government Archives Account
442	FI	FA	0370	B	2	9400	Legislative Gift Center Account
443	GD	GA	LCLO	H	3	9400	Institutions of Higher Education - Data Processing Account
444	GA	GA	4770	B	2	9400	Fish and Wildlife Equipment Revolving Account
445	FB	FA	2350	B	2	9400	Self-Insured Employer Overpayment Reimbursement Account
446	FB	FA	2350	N	2	9400	Industrial Insurance Rainy Day Fund Account
447	AC	AA	1050	B	2	9321	Information Technology Investment Revolving Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
448	GD	GA	LCLO	N	3	9400	Institutions of Higher Education - Printing Account
449	FI	FA	0100	N	2	9400	Certificates of Participation and Other Financing Account - Local
450	GD	GA	LCLO	N	3	9400	Institutions of Higher Education - Other Facilities Account
453	GA	GA	1470	A	2	9400	O.M.W.B.E. Enterprises Account
455	GA	GA	1050	A	1	9400	Higher Education Personnel Services Account
457	GD	GA	LCLO	N	3	9400	Institutions of Higher Education – Retirement Benefits Revolving Account
458	GB	GA	1630	M	2	9400	Consolidated Technology Services Revolving Account
460	GD	GA	LCLO	N	3	9400	Institutions of Higher Education - Motor Pool Account
461	GB	GA	1050	B	2	9400	Shared Information Technology System Revolving Account
463	FK	FA	3400	M	2	9400	Washington College Savings Program Account
466	GB	GA	1050	A	2	9400	Statewide Information Technology System Development Revolving Account
468	GA	GA	1050	A	1	9400	Office of Financial Management Central Service Account
470	FI	FA	0850	M	2	9400	Imaging Account
471	GA	GA	2250	B	2	9400	State Patrol Nonappropriated Airplane Revolving Account
472	GB	GA	1050	B	2	9400	Statewide Information Technology System Maintenance and Operations Revolving Account
477	FD	FA	1160	N	2	9400	Lottery Investment Account
480	BD	BA	3500	B	2	9321	Financial Education Public-Private Partnership Account
482	GA	GA	3650	N	3	9400	Dairy/Forage Facility Revolving Account
483	GA	GA	0950	A	1	9400	Auditing Services Revolving Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
484	GA	GA	1100	A	1	9400	Administrative Hearings Revolving Account
485	BD	BA	1850	B	2	9321	Horse Racing Commission Washington Bred Owners' Bonus Fund and Breeder Awards Account
488	AC	AA	1050	A	1	9321	Special Personnel Litigation Revolving Account
489	AC	AA	7000	A	1	9321	Pension Funding Stabilization Account
490	AZ	AA	4050	B	2	9320	Regional Transportation Investment District Account
495	BB	BA	4050	N	2	9320	Toll Collection Account
496	BG	BA	3400	M	2	9310	Future Teachers Conditional Scholarship Account
497	BD	BA	1850	B	2	9321	Horse Racing Commission Class C Purse Fund Account
498	BE	BA	2400	B	2	9323	Washington State Council of Fire Fighters Benevolent Account
499	BE	BA	2400	B	2	9323	Law Enforcement Memorial Account
500	BF	BA	4610	A	1	9324	Perpetual Surveillance and Maintenance Account
501	BD	BA	1950	A	2	9321	Liquor Revolving Account
503	BG	BA	3540	B	2	9310	Tuition Recovery Trust Account
505	FH	FA	3600	H	3	9400	University of Washington - University Hospital Account
507	BF	BA	4770	A	1	9324	Oyster Reserve Land Account
508	FI	FA	LCLO	N	3	9400	Miscellaneous Enterprise Activities Account
511	BA	BA	4050	A	1	9234	Tacoma Narrows Toll Bridge Account
512	FE	FA	LCLO	N	3	9400	Institutional Stores Account
513	BF	BA	4900	A	1	9324	Derelict Vessel Removal Account
514	AZ	AA	4710	B	2	9324	Agricultural Conservation Easements Account
515	BE	BA	2250	B	2	9323	DNA Data Base Account
516	BF	BA	4950	B	2	9324	Fruit and Vegetable Inspection Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
522	FH	FA	LCLO	N	3	9400	Institutions of Higher Education – Associated Students' Account
523	IA	HB	0900	N	4	9554	Public Funds Investment Account
524	FH	FA	LCLO	N	3	9400	Institutions of Higher Education – Bookstore Account
525	KA	HD	0850	N	2	N/A	Washington State Combined Fund Drive Account
526	JD	HA	3050	N	3	9400	Veterans' Memorial Account
527	JD	HA	1400	N	3	9400	Administrator for Intestate Estates Accounts
528	FH	FA	LCLO	N	3	9400	Institutions of Higher Education – Parking Account
532	BE	BA	1030	A	1	9323	Washington Housing Trust Account
534	AC	AA	3400	N	2	9310	Washington Graduate Fellowship Trust Account
535	BB	BA	4050	A	1	9320	Alaskan Way Viaduct Replacement Project Account
536	BE	BA	3500	B	2	9240	Federal Food Service Revolving Account
543	FI	FA	0550	A	2	9400	Judicial Information Systems Account
544	FI	FA	4620	M	2	9400	Pollution Liability Insurance Program Trust Account
545	FI	FA	4620	B	2	9400	Heating Oil Pollution Liability Trust Account
546	GE	GA	1790	B	2	9400	Risk Management Administration Account
547	GE	GA	1790	N	2	9400	Liability Account
548	AC	AA	3410	B	1	9321	Law Enforcement Officers' and Fire Fighters' Retirement System Plan 2 Expense Account
549	BD	BA	0850	A	1	9238	Election Account
550	BA	BA	4050	A	1	9234	Transportation 2003 Account (Nickel Account)
551	AC	AA	1030	M	2	9323	Washington Youth and Families Account
552	AC	AA	4710	A	2	9324	Conservation Assistance Revolving Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
553	BD	BA	0950	B	2	9321	Performance Audits of Government Account
561	BG	BA	6990	B	2	9310	Community and Technical College Innovation Account
562	BE	BA	3000	A	1	9240	Skilled Nursing Facility Safety Net Trust Fund Account
563	AZ	AA	4050	A	1	9320	Columbia River Crossing Project Account
564	BF	BA	4610	A	1	9324	Water Pollution Control Revolving Administration Account
565	AZ	AA	4610	A	1	9324	Yakima Integrated Plan Implementation Revenue Recovery Account
566	BF	BA	4900	A	1	9321	Community Forest Trust Account
569	FH	FA	LCLO	N	3	9400	Institutions of Higher Education - Food Services Account
570	FH	FA	LCLO	N	3	9400	Institutions of Higher Education - Other Enterprises Account
571	BA	BA	4050	A	1	9234	Multiuse Roadway Safety Account
573	FH	FA	LCLO	N	3	9400	Institutions of Higher Education - Housing and Food Account
575	FE	FA	3100	N	3	9400	Vocational Education Revolving Account - Corrections
577	FD	FA	1160	B	3	9400	State Lottery Account
578	FD	FA	1160	A	1	9400	Lottery Administrative Account
595	BA	BA	4050	A	1	9320	Interstate 405 Express Toll Lanes Operations Account
600	BD	BA	1240	M	1	9321	Department of Retirement Systems Expense Account
601	EA	EA	1260	N	1	9230	Agricultural Permanent Account
603	EA	EA	1260	N	1	9242	Millersylvania Park Trust Account
604	EA	EA	1260	N	1	9230	Normal School Permanent Account
605	EC	EA	1260	N	1	9232	Permanent Common School Account
606	EA	EA	1260	N	1	9230	Scientific Permanent Account
607	EA	EA	1260	N	1	9230	State University Permanent Account
608	FB	FA	2350	M	1	9400	Accident Account
609	FB	FA	2350	M	1	9400	Medical Aid Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
610	FB	FA	2350	N	1	9400	Accident Reserve Account
614	HN	HC	2200	N	1	9550	Volunteer Firefighters' and Reserve Officers' Relief and Pension Principal Account
615	HL	HC	1240	N	1	960x	Washington State Patrol Retirement System Plan 1 Account
616	HQ	HC	1240	N	1	960x	Judges' Retirement Account
620	FG	FA	5400	N	3	9545	Unemployment Compensation Account
622	FG	FA	5400	N	3	9545	Unemployment Compensation Federal Employees' Benefit Payment Account
630	HK	HC	1240	N	1	960x	Washington State Patrol Retirement System Plan 2 Account
631	HA	HC	1240	N	1	960x	Public Employees' Retirement System Plan 1 Account
632	HE	HC	1240	N	1	960x	Teachers' Retirement System Plan 1 Account
633	HR	HC	1240	N	1	960x	School Employees' Retirement System Combined Plan 2 and 3 Account
635	HH	HC	1240	N	1	960x	Public Safety Employees' Retirement System Plan 2 Account
636	KA	HD	3000	N	3	N/A	Foster Care Trust Account
641	HB	HC	1240	N	1	960x	Public Employees' Retirement System Combined Plan 2 and 3 Account
642	HF	HC	1240	N	1	960x	Teachers' Retirement System Combined Plan 2 and 3 Account
644	BE	BA	3100	N	3	9323	Community Services Revolving Account
645	BD	BA	LCLO	M	3	9232	Washington State Historical Trust Account
646	AC	AA	1240	N	2	9310	Higher Education Retirement Plan Supplemental Benefit Account
649	MZ	MA	LCL0	N	3	9400	Discrete Component Unit Processing Account
651	KA	HD	LCLO	N	3	N/A	Institutional Residents' Deposit Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
653	AC	AA	3400	N	2	9310	Washington Distinguished Professorship Trust Account
660	KA	HD	4900	N	2	N/A	Natural Resources Deposit Account
687	BH	BA	4950	N	2	9244	Rural Rehabilitation Account
688	BB	BA	4050	N	2	9234	Federal Local Rail Service Assistance Account
689	BH	BA	1030	A	1	9325	Rural Washington Loan Account
721	GF	GA	1070	N	2	9400	Public Employees' and Retirees' Insurance Account
722	HT	HC	1240	N	1	9551	Deferred Compensation Principal Account
727	BF	BA	4610	A	1	9242	Water Pollution Control Revolving Account
729	HP	HC	0550	N	1	9550	Judicial Retirement Principal Account
730	GF	GA	1070	N	2	9400	Public Employees' and Retirees' Insurance Reserve Account
731	BE	BA	1030	N	2	9323	Child Care Facility Revolving Account
732	BE	BA	3000	N	2	9240	Nursing Home Civil Penalties Account
733	BD	BA	1790	N	1	9330	Capitol Campus Reserve Account
734	KC	HD	0900	N	2	N/A	Centennial Document Preservation and Modernization Account
737	KC	HD	2400	N	2	N/A	High Occupancy Vehicle Account
738	JD	HA	3000	N	2	9400	DSHS Trust Account
739	GA	GA	0100	N	2	9400	Certificates of Participation and Other Financing Account - State
743	AC	AA	6990	N	2	9310	College Faculty Awards Trust Account
746	BH	BA	1030	B	2	9325	Hanford Area Economic Investment Account
747	AC	AA	3400	B	2	9310	Health Professionals Loan Repayment and Scholarship Program Account
748	AC	AA	3400	B	2	9310	Student Achievement Council Fund for Innovation and Quality Account
749	BD	BA	1050	N	2	9321	Governor's ICSEW Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
752	KA	HD	LCLO	N	3	N/A	Institutional Clearing and Transmittal Account
753	AC	AA	3000	N	3	9323	DSHS Child Support Services Account
755	BE	BA	3000	N	3	9323	Community Service Office and Division of Children and Family Services Administrators' Account
757	KA	HD	2400	N	2	N/A	Maritime Historic Restoration and Preservation Account
759	BD	BA	LCLO	M	3	9321	Miscellaneous Program Account
761	BE	BA	1070	B	2	9323	Basic Health Plan Subscription Account
763	BE	BA	3500	B	2	9323	Center for the Improvement of Student Learning Account
768	KC	HD	1400	N	1	N/A	Local Real Estate Excise Tax Account
773	BG	BA	3400	N	2	9310	Washington Interstate Commission on Higher Education Professional Student Exchange Program Trust Account
774	BG	BA	3600	N	2	9310	UW License Plate Account
775	KA	HD	1950	N	3	N/A	Seized Contraband Account
776	BG	BA	3650	N	2	9310	WSU License Plate Account
777	BE	BA	1030	A	1	9323	Prostitution Prevention and Intervention Account
778	BG	BA	3800	N	2	9310	WWU License Plate Account
779	BG	BA	3700	N	2	9310	EWU License Plate Account
780	BB	BA	2280	A	2	9320	School Zone Safety Account
781	AC	AA	4650	B	2	9324	Cross-State Trail Account
783	BG	BA	3750	N	2	9310	CWU License Plate Account
784	BB	BA	4050	N	2	9234	Miscellaneous Transportation Programs Account
785	BG	BA	3400	B	1	9310	State Educational Trust Fund Account
786	BG	BA	3760	N	2	9310	TESC License Plate Account
788	FK	FA	3400	M	2	9400	Advanced College Tuition Payment Program Account
789	BF	BA	4050	N	2	9324	Advanced Environmental Mitigation Revolving Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
790	KA	HD	LCLO	N	3	N/A	College Clearing Account
793	AZ	AA	1600	B	2	9321	Health Insurance Pool Account
795	KD	HD	1260	N	1	N/A	State Investment Board Commingled Monthly Bond Account
797	KC	HD	1400	N	2	N/A	Local Tourism Promotion Account
799	JD	HA	1030	N	2	9400	Washington Achieving a Better Life Experience Program Account
800	BE	BA	LCLO	N	3	9321	Institutional Welfare and Betterment Account
801	KA	HD	1260	N	3	N/A	Opportunity Scholarship Custodial Account
816	BD	BA	1050	B	2	9340	Stadium and Exhibition Center Account
817	AC	AA	1050	B	2	9238	Stadium and Exhibition Center Construction Account
818	BD	BA	4670	B	1	9325	Youth Athletic Facility Account
819	HI	HC	1240	N	1	960x	Washington Law Enforcement Officers' and Firefighters' System Plan 1 Retirement Account
821	BE	BA	3030	N	2	9323	Impaired Physician Account
823	BF	BA	4950	B	2	9324	Livestock Nutrient Management Account
825	BE	BA	7000	A	1	9323	Tobacco Settlement Account
828	AC	AA	3030	A	1	9323	Tobacco Prevention and Control Account
829	HJ	HC	1240	N	1	960x	Washington Law Enforcement Officers' and Firefighters' System Plan 2 Retirement Account
830	AC	AA	4900	A	1	9310	Agricultural College Trust Management Account
833	BE	BA	1030	M	2	9240	Developmental Disabilities Endowment Trust Account
834	BD	BA	3900	B	2	9330	Capitol Furnishings Preservation Committee Account
835	AC	AA	3400	B	2	9310	Four Year Student Child Care in Higher Education Account
837	AC	AA	3400	N	2	9310	Washington Promise Scholarship Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
838	HJ	HC	3410	N	2	9603	LEOFF Retirement System Benefits Improvement Account
840	KA	HD	LCLO	N	3	N/A	Institutions of Higher Education - Agency Account
841	EA	EA	3800	N	3	9230	G. Robert Ross Endowment Account
842	EA	EA	3400	N	2	9230	American Indian Scholarship Endowment Account
843	EA	EA	LCLO	N	3	9230	Exceptional Faculty Awards Endowment Account
846	BG	BA	LCLO	N	3	9310	Grants-In-Aid Scholarships and Fellowships Account
849	BG	BA	LCLO	N	3	9310	Institutions of Higher Education - Student Loan Account
850	BG	BA	LCLO	N	3	9310	Institutions of Higher Education - Work Study Account
851	EA	EA	3000	A	1	9240	Developmental Disabilities Community Trust Account
852	EA	EA	3400	N	2	9230	Foster Care Scholarship Endowment Account
857	EA	EA	LCLO	N	3	9230	Institutions of Higher Education - Annuity and Life Income Account
859	EA	EA	LCLO	N	3	9230	Institutions of Higher Education - Endowment Local Account
860	BG	BA	LCLO	N	3	9310	Institutions of Higher Education - Institutional Financial Aid Account
865	KD	HD	1260	N	1	N/A	State Investment Board Commingled Trust Account
874	BE	BA	1240	B	1	9323	O.A.S.I. Revolving Account
877	KA	HD	5400	N	1	N/A	O.A.S.I. Contribution Account
878	BD	BA	3500	N	2	9242	Federal Forest Revolving Account
880	BB	BA	4050	N	2	9320	Advance Right-Of-Way Revolving Account
881	FB	FA	2350	N	1	9400	Supplemental Pension Account
882	HM	HC	1240	N	1	960x	Washington Judicial Retirement System Account
883	FB	FA	2350	N	1	9400	Second Injury Account
884	BD	BA	1170	B	2	9321	Gambling Revolving Account
885	BE	BA	2350	A	2	9323	Plumbing Certificate Account

## Uniform Chart of Accounts

Account Code	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code	Account Title
887	BH	BA	1030	A	1	9325	Public Facility Construction Loan Revolving Account
888	BD	BA	1240	B	1	9321	Deferred Compensation Administrative Account
892	BE	BA	2350	A	2	9323	Pressure Systems Safety Account
893	BE	BA	3030	N	1	9323	Radiation Perpetual Maintenance Account
997	LA	IA	LCLO	N	3	9850	General Capital Assets Subsidiary Account
998	KD	HD	0900	N	1	N/A	Cash Management Account – Current Account
999	LB	JA	LCLO	N	3	1820	General Long-Term Obligations Subsidiary Account
FH1	FH	FA	LCLO	N	3	9400	Higher Education Blended Component Units
FH2	FH	FA	LCLO	N	3	9400	Higher Education Internal Lending Account

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

## Uniform Chart of Accounts

**75.30.60**

July 1, 2015

**Account codes: alphabetical by title**

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

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
483	Auditing Services Revolving Account
14G	Ballast Water Management Account
116	Basic Data Account
17K	Basic Health Plan Stabilization Account
761	Basic Health Plan Subscription Account
172	Basic Health Plan Trust Account
20S	Behavioral Health Innovation Account
199	Biosolids Permit Account
15M	Biotoxin Account
12J	Boating Activities Account
09B	Boating Safety Education Certification Account
15T	Broadband Mapping Account
20B	Brownfield Redevelopment Trust Fund Account
14B	Budget Stabilization Account
084	Building Code Council Account
15J	Building Communities Fund Account
06L	Business and Professions Account
15N	Business Assistance Account
02H	Business Enterprises Revolving Account
03N	Business License Account
19V	Cancer Research Endowment Fund Match Transfer Account
18J	Capital Vessel Replacement Account
036	Capitol Building Construction Account
733	Capitol Campus Reserve Account
834	Capitol Furnishings Preservation Committee Account
998	Cash Management Account - Current Account
734	Centennial Document Preservation and Modernization Account
19H	Center for Childhood Deafness and Hearing Loss Account
763	Center for the Improvement of Student Learning Account
063	Central Washington University Capital Projects Account
449	Certificates of Participation and Other Financing Account - Local
739	Certificates of Participation and Other Financing Account - State
02J	Certified Public Accountants' Account
20D	Certified Public Accounting Scholarship Transfer Account
042	Charitable, Educational, Penal, and Reformatory Institutions Account
12M	Charitable Organization Education Account
19L	Charter Schools Oversight Account
21B	Chehalis Basin Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
18T	Child and Family Reinvestment Account
731	Child Care Facility Revolving Account
19P	Child Rescue Account
133	Children's Trust Account
09P	City-County Assistance Account
189	Clarke-McNary Account
15H	Cleanup Settlement Account
259	Coastal Crab Account
408	Coastal Protection Account
790	College Clearing Account
743	College Faculty Awards Trust Account
10P	Columbia River Basin Water Supply Development Account
563	Columbia River Crossing Project Account
16H	Columbia River Recreational Salmon and Steelhead Endorsement Program Account
18B	Columbia River Basin Taxable Bond Water Supply Development Account
296	Columbia River Basin Water Supply Revenue Recovery Account
15K	Columbia River Water Delivery Account
07T	Commemorative Works Account
07F	Commercial Fisheries Buyback Account
113	Common School Construction Account
263	Community and Economic Development Fee Account
060	Community and Technical College Capital Projects Account
246	Community and Technical College Forest Reserve Account
561	Community and Technical College Innovation Account
566	Community Forest Trust Account
14H	Community Preservation and Development Authority Account
755	Community Service Office and Division of Children and Family Services Administrators' Account
644	Community Services Revolving Account
17N	Complete Streets Grant Program Account
20H	Connecting Washington Account
552	Conservation Assistance Revolving Account
458	Consolidated Technology Services Revolving Account
07E	Contract Harvesting Revolving Account
241	COP Account – Ecology Building
401	Correctional Industries Account
206	Cost of Supervision Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
186	County Arterial Preservation Account
03L	County Criminal Justice Assistance Account
17A	County Enhanced 911 Excise Tax Account
01F	Crime Victims' Compensation Account
328	Criminal Justice Training Commission Firing Range Maintenance Account
05C	Criminal Justice Treatment Account
781	Cross-State Trail Account
783	CWU License Plate Account
275	CWU Operating Fees Account
482	Dairy/Forage Facility Revolving Account
21D	Dairy Nutrient Infrastructure Account
18N	Damage Prevention Account
02K	Death Investigations Account
380	Debt-Limit General Fund Bond Retirement Account
381	Debt-Limit Reimbursable Bond Retirement Account
315	Dedicated Marijuana Account
888	Deferred Compensation Administrative Account
722	Deferred Compensation Principal Account
600	Department of Retirement Systems Expense Account
513	Derelict Vessel Removal Account
851	Developmental Disabilities Community Trust Account
833	Developmental Disabilities Endowment Trust Account
19N	Diesel Idle Reduction Account
16N	Disabled Veterans Assistance Account
05H	Disaster Response Account
649	Discrete Component Unit Processing Account
515	DNA Data Base Account
201	DOL Services Account
19T	DOL Technology Improvement and Data Management 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
20L	Early Start Account
098	Eastern Washington Pheasant Enhancement Account
061	Eastern Washington University Capital Projects Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
09R	Economic Development Strategic Reserve Account
20V	Economic Gardening Pilot Project Account
253	Education Construction Account
08A	Education Legacy Trust Account
291	Education Savings Account
421	Education Technology Revolving Account
18E	Educator Certification Processing Account
549	Election Account
20J	Electric Vehicle Charging Infrastructure 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
422	Enterprise Services Account
19G	Environmental Legacy Stewardship Account
02M	Essential Rail Assistance Account
15R	Evergreen Jobs Training Account
843	Exceptional Faculty Awards Endowment Account
03A	Excess Earnings Account
779	EWU License Plate Account
131	Fair Account
10W	Family and Medical Leave Enforcement Account
14F	Family Leave Insurance Account
09C	Farm and Forest Account
162	Farm Labor Contractor Account
536	Federal Food Service Revolving Account
878	Federal Forest Revolving Account
688	Federal Local Rail Service Assistance Account
141	Federal Seizure Account
304	Ferry Bond Retirement Account
480	Financial Education Public-Private Partnership Account
14M	Financial Fraud and Identity Theft Crimes Investigation and Prosecution Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
300	Financial Services Regulation Account
225	Fingerprint Identification Account
210	Fire Protection Contractor License Account
086	Fire Service Training Account
03P	Fire Service Trust Account
146	Firearms Range Account
07V	Fish and Wildlife Enforcement Reward Account
444	Fish and Wildlife Equipment Revolving Account
08G	Flexible Spending Administrative Account
02P	Flood Control Assistance Account
15B	Food Animal Veterinarian Conditional Scholarship Account
17L	Foreclosure Fairness Account
11H	Forest and Fish Support Account
014	Forest Development Account
190	Forest Fire Protection Assessment Account
19C	Forest Practices Application Account
08B	Foster Care Endowed Scholarship Trust Account
852	Foster Care Scholarship Endowment Account
636	Foster Care Trust Account
835	Four Year Student Child Care in Higher Education Account
09E	Freight Mobility Investment Account
11E	Freight Mobility Multimodal Account
222	Freshwater Aquatic Weeds Account
516	Fruit and Vegetable Inspection Account
15V	Funeral and Cemetery Account
496	Future Teachers Conditional Scholarship Account
841	G. Robert Ross Endowment Account
884	Gambling Revolving Account
357	Gardner-Evans Higher Education Construction Account
997	General Capital Assets Subsidiary Account
001	General Fund
999	General Long-Term Obligations Subsidiary Account
12P	Geoduck Aquaculture Research Account
298	Geologists' Account
01E	Geothermal Account
12N	GET Ready for Math and Science Scholarship Account
08C	Gonzaga University Alumni Association Account
749	Governor's ICSEW Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
080	Grade Crossing Protective Account
128	Grain Inspection Revolving Account
846	Grants-In-Aid Scholarships and Fellowships Account
12B	Green Energy Incentive Account Subaccount of the Energy Freedom Account
285	Growth Management Planning and Environmental Review Account
15W	Guaranteed Asset Protection Waiver Account
244	Habitat Conservation Account
746	Hanford Area Economic Investment Account
207	Hazardous Waste Assistance Account
17T	Health Benefit Exchange Account
418	Health Care Authority Administrative Account
10L	Health Insurance Partnership Account
793	Health Insurance Pool Account
747	Health Professionals Loan Repayment and Scholarship Program Account
02G	Health Professions Account
545	Heating Oil Pollution Liability Trust Account
07J	“Helping Kids Speak” Account
11N	Heritage Barn Preservation Account
18F	High School Completion Account
09F	High-Occupancy Toll Lanes Operations Account
737	High Occupancy Vehicle Account
FH1	Higher Education Blended Component Units
01L	Higher Education Construction Account
652	Higher Education Facilities Account
FH2	Higher Education Internal Lending Account
252	Higher Education Non-Proprietary Local Capital Account
455	Higher Education Personnel Services Account
646	Higher Education Retirement Plan Supplemental Benefit Account
303	Highway Bond Retirement Account
096	Highway Infrastructure Account
106	Highway Safety Account
10B	Home Security Fund Account
17B	Home Visiting Services Account
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

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
002	Hospital Data Collection Account
11R	Hospital Infection Control Grant Account
16W	Hospital Safety Net Assessment Account
18L	Hydraulic Project Approval Account
14V	Ignition Interlock Device Revolving Account
470	Imaging Account
281	Impaired Driving Safety Account
821	Impaired Physician Account
12R	Independent Youth Housing Account
17M	Individual-Based/Portable Background Check Clearance Account
08E	Individual Development Account Program Account
03K	Industrial Insurance Premium Refund Account
446	Industrial Insurance Rainy Day Fund Account
447	Information Technology Investment Revolving 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 - Institutional Financial Aid 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

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
448	Institutions of Higher Education - Printing Account
457	Institutions of Higher Education - Retirement Benefits Revolving Account
440	Institutions of Higher Education - Stores Account
849	Institutions of Higher Education - Student Loan Account
850	Institutions of Higher Education - Work Study Account
138	Insurance Commissioner's Regulatory Account
595	Interstate 405 Express Toll Lanes Operations Account
10V	Invasive Species Council Account
20F	Invest in Washington Account
18A	Investing in Innovation Account
409	Investment Income 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
838	Law Enforcement Officers' and Firefighters' Retirement System Benefits Improvement 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
20K	Licensing and Enforcement System Modernization Project Account
09K	Life Sciences Discovery Account
08F	Lighthouse Environmental Programs Account
17W	Limousine Carriers Account
107	Liquor Excise Tax Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
501	Liquor Revolving Account
823	Livestock Nutrient Management Account
180	Local Government Administrative Hearings Account
441	Local Government Archives Account
01T	Local Leasehold Excise Tax Account
185	Local Museum Account - Eastern Washington State Historical Society
184	Local Museum Account - Washington State Historical Society
15F	Local Public Safety Enhancement Account
768	Local Real Estate Excise Tax Account
034	Local Sales and Use Tax Account
06N	Local Tax Administration Account
797	Local Tourism Promotion Account
174	Local Toxics Control Account
578	Lottery Administrative Account
477	Lottery Investment Account
150	Low-Income Weatherization and Structural Rehabilitation Assistance Account
262	Manufactured Home Installation Training Account
12F	Manufactured/Mobile Home Dispute Resolution Program Account
048	Marine Fuel Tax Refund Account
16P	Marine Resources Stewardship Trust Account
757	Maritime Historic Restoration and Preservation Account
19A	Medicaid Fraud Penalty Account
609	Medical Aid Account
202	Medical Test Site Licensure Account
14R	Military Department Active State Service Account
364	Military Department Capital Account
08H	Military Department Rental and Lease Account
018	Millersylvania Park Current Account
603	Millersylvania Park Trust Account
508	Miscellaneous Enterprise Activities Account
759	Miscellaneous Program Account
784	Miscellaneous Transportation Programs Account
205	Mobile Home Park Relocation Account
07A	Mortgage Lending Fraud Prosecution Account
16K	Mortgage Recovery Fund Account
108	Motor Vehicle Account
082	Motorcycle Safety Education Account
16R	Multiagency Permitting Team Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
218	Multimodal Transportation Account
571	Multiuse Roadway Safety Account
03M	Municipal Criminal Justice Assistance Account
413	Municipal Revolving Account
18M	Music Matters Awareness Account
18C	Native Education Public-Private Partnership Account
167	Natural Resources Conservation Areas Stewardship Account
660	Natural Resources Deposit Account
411	Natural Resources Equipment Account
04B	Natural Resources Real Property Replacement Account
154	New Motor Vehicle Arbitration Account
382	Nondebt-Limit General Fund Bond Retirement Account
384	Nondebt-Limit Proprietary Appropriated Bond Retirement Account
385	Nondebt-Limit Proprietary Nonappropriated Bond Retirement Account
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
20P	Nursing Facility Quality Enhancement 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
468	Office of Financial Management Central Service Account
436	Office of Financial Management's Labor Relations Service Account
217	Oil Spill Prevention Account
223	Oil Spill Response Account
453	O.M.W.B.E. Enterprises Account
18H	Opportunity Expansion Account
17C	Opportunity Express Account
801	Opportunity Scholarship Custodial Account
18G	Opportunity Scholarship Match Transfer Account
07B	Organ and Tissue Donation Awareness Account
12L	Outdoor Education and Recreation Program Account
070	Outdoor Recreation Account
507	Oyster Reserve Land Account
087	Park Land Trust Revolving Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
02N	Parkland Acquisition Account
159	Parks Improvement Account
269	Parks Renewal and Stewardship Account
203	Passenger Ferry Account
489	Pension Funding Stabilization Account
553	Performance Audits of Government Account
605	Permanent Common School Account
500	Perpetual Surveillance and Maintenance Account
415	Personnel Service Account
025	Pilotage Account
297	Pipeline Safety Account
885	Plumbing Certificate Account
11M	Poet Laureate Account
20T	Pollution Liability Insurance Agency Underground Storage Tank Revolving Account
544	Pollution Liability Insurance Program Trust Account
08J	Prescription Drug Consortium Account
892	Pressure Systems Safety 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
887	Public Facility Construction Loan Revolving Account
523	Public Funds Investment Account
04L	Public Health Services Account
319	Public Health Supplemental Account
006	Public Records Efficiency, Preservation and Access Account
635	Public Safety Employees' Retirement System Plan 2 Account
245	Public Safety Reimbursable Bond Account
111	Public Service Revolving Account
234	Public Works Administration Account
058	Public Works Assistance Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
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
20M	Puget Sound Taxpayer Accountability Account
893	Radiation Perpetual Maintenance Account
20R	Radioactive Mixed Waste Account
16C	Real Estate and Property Tax Administration Assistance Account
06G	Real Estate Appraiser Commission Account
026	Real Estate Commission Account
04F	Real Estate Education Program Account
06R	Real Estate Research Account
027	Reclamation Account
237	Recreation Access Pass Account
267	Recreation Resources Account
04M	Recreational Fisheries Enhancement Account
097	Recreational Vehicle Account
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
19R	Residential Services and Support Account
041	Resource Management Cost Account
09G	Riparian Protection Account
546	Risk Management Administration Account
12G	Rockfish Research Account
102	Rural Arterial Trust Account
153	Rural Mobility Grant Program Account
687	Rural Rehabilitation Account
689	Rural Washington Loan Account
03R	Safe Drinking Water Account
165	Salary Reduction Account
06A	Salmon Recovery Account
290	Savings Incentive Account
359	School Construction and Skill Centers Building Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
633	School Employees' Retirement System Combined Plan 2 and 3 Account
19B	School for the Blind Account
780	School Zone Safety Account
18V	Science, Technology, Engineering, and Mathematics Education Lighthouse Account
606	Scientific Permanent Account
294	Sea Cucumber Dive Fishery Account
295	Sea Urchin Dive Fishery Account
19F	Seattle Seahawks Account
18R	Seattle Sounders FC Account
19M	Seattle University Account
883	Second Injury Account
407	Secretary of State's Revolving Account
06J	Securities Prosecution Account
775	Seized Contraband Account
403	Self-Insurance Revolving Account
445	Self-Insured Employer Overpayment Reimbursement Account
10F	Share the Road Account
433	Shared Game Lottery Account
461	Shared Information Technology System Revolving Account
125	Site Closure Account
14P	Skeletal Human Remains Assistance Account
08L	"Ski & Ride Washington" Account
562	Skilled Nursing Facility Safety Net Trust Fund Account
08M	Small City Pavement and Sidewalk Account
01M	Snowmobile Account
215	Special Category C Account
023	Special Grass Seed Burning Research Account
07K	Special License Plate Applicant Trust Account
488	Special Personnel Litigation 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

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
072	State and Local Improvements Revolving Account - Water Supply Facilities
057	State Building Construction Account
05W	State Drought Preparedness Account
785	State Educational Trust Fund Account
17E	State Efficiency and Restructuring Account
032	State Emergency Water Projects Revolving Account
08N	State Financial Aid Account
20A	State Flower Account
193	State Forest Nursery Revolving Account
056	State Higher Education Construction Account
795	State Investment Board Commingled Monthly Bond Account
865	State Investment Board Commingled Trust Account
031	State Investment Board Expense Account
577	State Lottery Account
08P	State Parks Education and Enhancement Account
081	State Patrol Highway Account
471	State Patrol Nonappropriated Airplane Revolving Account
035	State Payroll Revolving Account
17P	State Route Number 520 Civil Penalties Account
16J	State Route Number 520 Corridor Account
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
466	Statewide Information Technology System Development Revolving Account
472	Statewide Information Technology System Maintenance and Operations Revolving Account
197	Statute Law Committee Publications Account
14L	Streamlined Sales and Use Tax Mitigation Account
748	Student Achievement Council Fund for Innovation and Quality Account
881	Supplemental Pension Account
04H	Surface Mining Reclamation Account
416	Surplus and Donated Food Commodities Revolving Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
02A	Surveys and Maps Account
01P	Suspense Account
511	Tacoma Narrows Toll Bridge Account
642	Teachers' Retirement System Combined Plan 2 and 3 Account
632	Teachers' Retirement System Plan 1 Account
214	Temporary Worker Housing Account
786	TESC License Plate Account
066	The Evergreen State College Capital Projects Account
289	Thurston County Capital Facilities Account
02W	Timber Tax Distribution Account
828	Tobacco Prevention and Control Account
825	Tobacco Settlement Account
495	Toll Collection Account
389	Toll Facility Bond Retirement Account
05M	Tourism Development and Promotion Account
15A	Transitional Housing Operating and Rent Account
550	Transportation 2003 Account (Nickel Account)
410	Transportation Equipment Account
20N	Transportation Future Funding Program 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
19J	Universal Communications Services Account

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
16G	Universal Vaccine Purchase Account
348	University of Washington Bond Retirement Account
064	University of Washington Building Account
387	University of Washington Facilities Bond Retirement Account
505	University of Washington - University Hospital Account
774	UW License Plate Account
260	UW Operating Fees Account
04V	Vehicle License Fraud Account
07C	Vessel Response Account
11V	Veteran Estate Management Account
12W	Veterans Conservation Corps Account
10K	Veterans Innovations Program Account
08V	Veterans Stewardship Account
213	Veterans' Emblem Account
526	Veterans' Memorial Account
575	Vocational Education Revolving Account - Corrections
17V	Volunteer Firefighters Account
204	Volunteer Firefighters' and Reserve Officers' Relief and Pension Administrative Account
614	Volunteer Firefighters' and Reserve Officers' Relief and Pension Principal Account
071	Warm Water Game Fish Account
799	Washington Achieving a Better Life Experience Program Account
11K	Washington Auto Theft Prevention Authority Account
09J	Washington Coastal Crab Pot Buoy Tag Account
463	Washington College Savings Program Account
15C	Washington Community Technology Opportunity Account
653	Washington Distinguished Professorship Trust Account
17H	Washington Global Health Technologies and Product Development Account
534	Washington Graduate Fellowship Trust Account
532	Washington Housing Trust Account
20E	Washington Internet Crimes Against Children 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

## Uniform Chart of Accounts

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
829	Washington Law Enforcement Officers' and Firefighters' System Plan 2 Retirement Account
09T	Washington Main Street Trust Fund Account
17F	Washington Opportunity Pathways Account
837	Washington Promise Scholarship Account
21C	Washington Sexual Assault Kit Account
525	Washington State Combined Fund Drive Account
498	Washington State Council of Fire Fighters Benevolent Account
16F	Washington State Flag Account
14E	Washington State Heritage Center Account
645	Washington State Historical Trust Account
06H	Washington State Legacy Project, State Library, and Archives Account
615	Washington State Patrol Retirement System Plan 1 Account
630	Washington State Patrol Retirement System Plan 2 Account
347	Washington State University Bond Retirement Account
062	Washington State University Building Account
551	Washington Youth and Families Account
08W	“Washington’s National Park Fund” Account
044	Waste Reduction, Recycling, and Litter Control Account
08R	Waste Tire Removal Account
727	Water Pollution Control Revolving Account
564	Water Pollution Control Revolving Administration Account
11W	Water Quality Capital Account
176	Water Quality Permit Account
16V	Water Rights Processing Account
10G	Water Rights Tracking System Account
04W	Waterworks Operator Certification Account
09A	We Love Our Pets Account
065	Western Washington University Capital Projects Account
14A	Wildlife Rehabilitation Account
007	Winter Recreation Program Account
19W	Wolf-livestock Conflict Account
160	Wood Stove Education and Enforcement Account
163	Worker and Community Right to Know Account
776	WSU License Plate Account
271	WSU Operating Fees Account
778	WWU License Plate Account
19K	Yakima Integrated Plan Implementation Account

**Uniform Chart of Accounts**

<b>ACCOUNT CODE</b>	<b>ACCOUNT TITLE</b>
20C	Yakima Integrated Plan Implementation Taxable Bond Account
565	Yakima Integrated Plan Implementation Revenue Recovery Account
818	Youth Athletic Facility Account
235	Youth Tobacco and Vapor Products Prevention Account



## 75.40 General Ledger Account Codes

**75.40.10**

January 1, 2016

**Sequential by code number**

**GL CODE**

**GENERAL LEDGER CODE**

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

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

## Uniform Chart of Accounts

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**GL CODE                      GENERAL LEDGER CODE**


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

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

**1200 - INVESTMENTS**

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

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

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

## Uniform Chart of Accounts

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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
1430	Work-in-Process Inventories
1440	Raw Materials Inventories
1450	Livestock

**1500 - PREPAID EXPENSES**

1510	Prepaid Expenses
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**1600 - LONG-TERM RECEIVABLES**

1611	Taxes Receivable
1614	Loans Receivable
1615	Allowance for Forgivable Loans - Nonprofits
1619	Other Receivables
1620	Donations/Pledges Receivable
1629	Present Value Allowance (SAC Only)

## Uniform Chart of Accounts

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**GL CODE                      GENERAL LEDGER CODE**


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**1640 - ALLOWANCE FOR UNCOLLECTIBLE LONG-TERM RECEIVABLES**

1641	Allowance for Uncollectible Taxes Receivable
1644	Allowance for Uncollectible Loans Receivable
1649	Allowance for Uncollectible Other Receivables

**1650 - LONG-TERM INTERGOVERNMENTAL AND INTRA-GOVERNMENTAL RECEIVABLES**

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)

**1800 - GENERAL LONG-TERM OBLIGATIONS VALUATION**

1810	Amount Available in Debt Service Funds
1820	Amount to be Provided for Retirement of Long-Term Obligations

**1900 - OTHER ASSETS**

1910	Unamortized Discounts on Bonds Sold
1911	Unamortized Discounts on Certificates of Participation
1919	Other Noncurrent Assets
1950	Investment in Joint Ventures
1960	Restricted Net Pension Asset

**1970 - DEFERRED OUTFLOWS OF RESOURCES**

1971	Deferred Outflows on COP Refundings
1972	Deferred Outflows on Bond Refundings
1973	Deferred Outflows on Hedging Derivatives
1974	Deferred Outflows on Pensions

**2000 - CAPITAL ASSETS**
**2100 - NON-DEPRECIABLE CAPITAL ASSETS**

2110	Land
2120	Transportation Infrastructure – Modified Approach
2130	Art Collections, Library Reserve Collections, and Museum and Historical Collections
2140	Intangible Assets with Indefinite Useful Lives

**2200 - BUILDINGS**

2210	Buildings and Building Improvements
2220	Allowance for Depreciation – Buildings

## Uniform Chart of Accounts

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**GL CODE                      GENERAL LEDGER CODE**


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**2300 - IMPROVEMENTS OTHER THAN BUILDINGS,  
LEASEHOLD IMPROVEMENTS, AND INFRASTRUCTURE**

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

**2400 - FURNISHINGS, EQUIPMENT, COLLECTIONS, AND  
INTANGIBLES**

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

**2500 - CONSTRUCTION IN PROGRESS**

2510	Construction in Progress
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**3000 - REVENUES AND OTHER FINANCING SOURCES**
**3100 - ESTIMATED REVENUES**

3110	Approved Estimated Revenues
3198	Estimated Revenue – Original

**3200 - ACTUAL REVENUES**

3205	Accrued Revenues
3210	Cash Revenues
3213	Gains and Losses on Sales of Capital Assets
3215	Immaterial Adjustments to Prior Periods
3220	Noncash Revenues
3221	Other Financing Sources
3225	Revenue Adjustments/Eliminations (GAAP)
3260	Estimated Accrued Revenues

## Uniform Chart of Accounts

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**GL CODE                      GENERAL LEDGER CODE**


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**4300 - CASH IN CUSTODY OF STATE TREASURER**

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

**5000 - LIABILITIES****5100 - SHORT-TERM LIABILITIES****5110 - SHORT-TERM PAYABLES**

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

**5120, 5130, and 5140 - SHORT-TERM ACCRUED LIABILITIES**

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

**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

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE
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
	<b><u>5160 - SHORT-TERM BONDS PAYABLE</u></b>
5161	General Obligation (GO) Bonds Payable
5162	Revenue Bonds Payable
5163	Limited Obligation Bonds Payable
5164	Zero-Coupon GO Bonds Payable
5165	Accreted Interest Payable - Zero-Coupon Bonds
5167	General Revenue Bonds Payable – Internal Lending (UW Only)
5169	Other Bonds Payable
	<b><u>5170 - SHORT-TERM INSTALLMENTS AND LEASES PAYABLE</u></b>
5171	Installment-Purchase Contracts Payable
5172	Lease-Purchase Agreements Payable
5173	Certificates of Participation/Notes Payable
	<b><u>5180 and 5190 - OTHER SHORT-TERM LIABILITIES</u></b>
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
5190	Unearned Revenues
5191	Deposits Payable
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
5198	Loans Payable
5199	Other Liabilities

## Uniform Chart of Accounts

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**GL CODE                      GENERAL LEDGER CODE**


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**5200 - LONG-TERM OBLIGATIONS****5210, 5220, and 5240 - LONG-TERM PAYABLES**

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

**5250 - LONG-TERM INTERGOVERNMENTAL AND INTRA-  
GOVERNMENTAL PAYABLES**

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

**5260 - LONG-TERM BONDS PAYABLE**

5261	General Obligation (GO) Bonds Payable
5262	Revenue Bonds Payable
5263	Limited Obligation Bonds Payable
5264	Zero-Coupon GO Bonds Payable
5267	General Revenue Bonds Payable – Internal Lending (UW Only)
5269	Other Bonds Payable

**5270 - LONG-TERM INSTALLMENTS AND LEASES PAYABLE**

5271	Installment-Purchase Contracts Payable
5272	Lease-Purchase Agreements Payable
5273	Certificates of Participation/Notes Payable

**5280 and 5290 - OTHER LONG-TERM OBLIGATIONS**

5281	Net Pension Liability
5282	Other Postemployment Benefits Obligation
5284	Tuition Benefits Payable
5285	Benefits Claims Payable (L&I Only)
5286	Claims Administration Expense Payable (L&I Only)
5287	Pollution Remediation Obligation
5290	Unearned Revenues
5291	Deposits Payable
5293	Liability for Unclaimed Property Refunds

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE
5297	Fees Payable
5298	Other Obligations – Capital Related
5299	Other Obligations
	<b><u>5900 - OTHER CREDITS</u></b>
5910	Unamortized Premiums on Bonds Sold
5920	Unamortized Premiums on COPs Sold
	<b><u>5192, 5266, 5268, 5283, and 5292 - DEFERRED INFLOWS OF RESOURCES</u></b>
5192	Unavailable Revenues – Short-term
5265	Deferred Inflows on Pensions
5266	Deferred Inflows on COP Refundings
5268	Deferred Inflows on Bond Refundings
5283	Deferred Inflows on Hedging Derivatives
5292	Unavailable Revenues – Long-term
	<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

## Uniform Chart of Accounts

<b>GL CODE</b>	<b>GENERAL LEDGER CODE</b>
6525	Expense Adjustments/Eliminations (GAAP)
6560	Estimated Accrued Expenditures/Expenses
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 Postemployment Benefits Expense (General Long-Term Obligations Subsidiary Account Only)
6596	Excess Contributions for Pension Benefits (General Long-Term Subsidiary Account Only)
6597	Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)
6598	Pension Expense (General Long-Term Obligations 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 POSITION</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
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
9231	Restricted for Permanent Funds – Realized Investment Losses

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE
9232	Restricted for Education
9234	Restricted for Transportation
9235	Restricted for Bond Covenants
9238	Restricted for Other Purposes
9240	Restricted for Human Services
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
9270	Restricted for Unspent Bond Proceeds
9271	Restricted for Operations and Maintenance Reserve
9272	Restricted for Repair and Replacement Reserve
9273	Restricted for Revenue Stabilization
9274	Restricted for Unspent GARVEE Bond Proceeds
9275	Restricted for Deferred Sales Tax
9283	Restricted for Third Tier Debt Service
9284	Restricted for Fourth Tier Debt Service
9285	Restricted for GARVEE Bond Debt Service
	<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
	<b><u>9390 - UNASSIGNED FUND BALANCE</u></b>
9390	Unassigned
	<b><u>9510, 9513 and 9514 - BUDGETARY RESERVES</u></b>
9510	Reserved for Encumbrances

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE
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 POSITION</u></b>	
9350	Net Investment in Capital Assets (OFM Only)
9400	Accumulated Earnings (Losses)
9410	Restricted Net Position
9450	Unrestricted Net Position (OFM Only)
9545	Restricted for Unemployment Compensation
9546	Restricted for Pensions
<b><u>9550 and 9600 - NET POSTION RESTRICTED FOR PENSIONS AND OTHER TRUSTS</u></b>	
9550	Restricted for Pensions
9551	Restricted for Deferred Compensation Participants
9554	Restricted for Local Government Investment Pool Participants
9601	Restricted for Members (DRS Only)
9603	Restricted for Benefits (DRS Only)
9604	Restricted for Benefits – Medical (DRS Only)
9607	Restricted for Higher Education Retirement Plan Supplemental Benefits (DRS only)
9608	Restricted for Members Defined Contributions – SIB (DRS Only)
9609	Restricted for Members Defined Contributions – Self-Directed (DRS Only)
<b><u>9700 - FUND BALANCE/NET POSTION CHANGES AND CORRECTIONS</u></b>	
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
<b><u>9800 - GENERAL CAPITAL ASSETS VALUATION</u></b>	
9850	Investment in General Capital Assets
<b><u>9900 - AFRS CLEARING</u></b>	
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)

## Uniform Chart of Accounts

**75.40.20**

January 1, 2016

**Sequential by code number with description****GL CODE****GENERAL LEDGER CODE DESCRIPTION****0000 - BUDGETARY & FULL TIME EQUIVALENT (FTE) ACCOUNTS**

0001

Estimated cash receipts

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.

0002

Estimated cash disbursements

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.

0003

Estimated 25<sup>th</sup> month cash disbursements

This GL code is used to record estimated cash disbursements at year-end.

0004

Estimated encumbrances

This GL code is used to record estimated encumbrances.

0005

Estimated unallotted FTEs

This GL code is used to record estimated unallotted FTEs.

0006

Estimated accrued receipts

This GL code is used to record estimated accrued receipts.

0064

Estimated contract expenditures

This GL code is used to record estimated contract expenditures.

0110

Approved estimated FTEs

Equivalent of 2088 hours of work in a fiscal year. "Approved" indicates that OFM has reviewed and approved the allotment.

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	FTE liquidations  This GL code is used to record FTE liquidations (DSHS and HCA).
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 cash on hand received by an agency for deposit into a bank account outside the treasury.</p>
1130	<p>Petty Cash</p> <p>This GL code is used to record petty cash on hand or in bank accounts for the purpose of making change or paying small obligations.</p>
1140	<p>Restricted Cash and Investments - Current Operations</p> <p>This GL code is used to record restricted cash and investments held by escrow agents and trustees that will be used in current operations for the payment of current liabilities. Examples include amounts held pursuant to a third party agreement that will be expended for current operations and amounts held to liquidate a current liability such as the retained percentage of contracts payable.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1150	<p>Cash with Fiscal Agents</p> <p>This GL code is used to record cash deposited with fiscal agents for the payment of state obligations. Amounts held may be restricted.</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 that (a) are held primarily for the purpose of income or profit and (b) have present service capacity based solely on the ability to generate cash or to be sold to generate cash. 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). Fair value adjustments are recorded to “Valuation Allowance – Investments” (GL Code 1280).</p> <p>In certain circumstances in governmental funds, this amount should be reflected in “Nonspendable Investments” (GL Code 9123) offset by “the appropriate fund equity GL code. Changes in fair value are reported in GL Code 1280. Premiums are reported in GL Code 1220 and Discounts are reported in GL Code 1230.</p>

## Uniform Chart of Accounts

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

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1272	<p>Commingled Trust Funds Unamortized Premiums on Investments (SIB Only)</p> <p>This GL code is used solely in commingled trust funds to record that portion of the excess of amounts paid for securities over their face value that has not yet been amortized.</p>
1273	<p>Commingled Trust Funds Unamortized Discounts on Investments (SIB Only)</p> <p>This GL code is used solely in commingled trust funds to record that portion of the excess of the face value of securities over amounts paid for them that has not yet been amortized.</p>
1278	<p>Commingled Trust Funds Valuation Allowance – Investments (SIB Only)</p> <p>This GL code is used solely in commingled trust funds to record fair value changes in investments in workers’ compensation and pension trust funds. This GL code is not to be used in funds with investments accounted for on a cost basis.</p>
1280	<p>Valuation Allowance – Investments</p> <p>This GL code is used to record fair value changes (increases and decreases) relating to investments.</p>
<b><u>1300 - SHORT-TERM RECEIVABLES</u></b>	
Receivables that are due or expected to be collected within one year.	
<b><u>1310 and 1320 - SHORT-TERM RECEIVABLES</u></b>	
1311	<p>Taxes Receivable</p> <p>The balance of this GL code represents the uncollected portion of taxes receivable, including associated interest and penalty charges.</p>
1312	<p>Accounts Receivable</p> <p>The balance of this GL code represents amounts owed on open accounts from private individuals or organizations for goods and services furnished by the state. Although taxes receivable are forms of accounts receivable, they are to be recorded and reported separately in either GL Code 1311 or 1328.</p>

## Uniform Chart of Accounts

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

## Uniform Chart of Accounts

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

## Uniform Chart of Accounts

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

## Uniform Chart of Accounts

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

## Uniform Chart of Accounts

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

## Uniform Chart of Accounts

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

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1620	<p>Donations/Pledges Receivable</p> <p>The balance of this GL code represents the long-term amount of private donation pledges not due within twelve months where the eligibility requirements are met and the promise is verifiable, and the resources are measurable and probable of collection.</p>
1629	<p>Present Value Allowance (SAC Only)</p> <p>This GL code is used to record an offset to GL Code 1619 Other Receivables in accordance with GASB Statement No. 62 to report the actuarial present value of Other Receivables.</p>
<b><u>1640 - ALLOWANCE FOR UNCOLLECTIBLE LONG-TERM RECEIVABLES</u></b>	
	<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>
<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>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
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 business unit/department/auxiliary activity. Within the UW, GL Codes 1667, 5167, and 5267 are to equal each other.</p>
<b><u>1800 - GENERAL LONG-TERM OBLIGATIONS VALUATION</u></b>	
1810	<p>Amount Available in Debt Service Funds</p> <p>The balance of this GL code represents the amount of fund balance available in debt service funds for the retirement of general long-term obligations. The balance is recorded in the General Long-Term Obligations Subsidiary Account.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1820	<p>Amount to be Provided for Retirement of Long-Term Obligations</p> <p>The balance of this GL code represents the amount to be provided from taxes or other general revenues to retire outstanding general long-term obligations. The balance is recorded in the General Long-Term Obligations Subsidiary Account.</p>
	<b><u>1900 - OTHER ASSETS</u></b>
1910	<p>Unamortized Discounts on Bonds Sold</p> <p>The balance of this GL code represents the original issue discount (OID) on the sale of bonds that remains to be amortized over the remaining life of the bonds. This GL code is used when OID is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual basis of accounting and current financial resources measurement focus) record OID to GL Code 3210 Revenue Source Code 0862 "Original Issue Discount - Bonds."</p>
1911	<p>Unamortized Discounts on Certificates of Participation</p> <p>The balance of this GL code represents the original issue discount (OID) on the sale of certificates of participation (COP) that remains to be amortized over the remaining life of the COP. This GL code is used when OID is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual basis of accounting and current financial resources measurement focus) record OID to GL Code 3221 Revenue Source Code 0868 "Original Issue Discount - COPs."</p>
1919	<p>Other Noncurrent Assets</p> <p>This GL code is used to record other noncurrent assets such as unamortized bond insurance 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>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1960	<p>Restricted Net Pension Asset</p> <p>The balance of this GL code represents the state's proportionate share of overfunded defined benefit pension plans.</p>
<b><u>1970 - DEFERRED OUTFLOWS OF RESOURCES</u></b>	
<p>Deferred outflows of resources represent a consumption of net position by the state that is applicable to a future reporting period.</p>	
1971	<p>Deferred Outflows on Certificate of Participation (COP) Refundings</p> <p>The balance of this GL code represents the remaining difference (debit balance) between the proceeds of the refunding (new) COP and the net carrying value of the refunded (old) COP. The deferred charge is amortized using GL code 6512 in proprietary accounts and GL code 6593 in the General Long-Term Obligations Subsidiary Account with Subobject WB "Amortization."</p>
1972	<p>Deferred Outflows on Bond Refundings</p> <p>The balance of this GL code represents the remaining difference (debit balance) between the proceeds of the refunding (new) bonds and the net carrying value of the refunded (old) bonds. The deferred charge is amortized using GL code 6512 in proprietary accounts and GL code 6593 in the General Long-Term Obligations Subsidiary Account with Subobject WB "Amortization."</p>
1973	<p>Deferred Outflows on Hedging Derivatives</p> <p>The balance of this GL code represents the decrease in fair value of hedging derivatives where the hedged items are neither assets nor liabilities reported at fair value.</p>
1974	<p>Deferred Outflows on Pensions</p> <p>The balance of this GL code represents deferred outflows of resources related to pensions arising from certain changes in the net pension liability. Amounts deferred are amortized through pension expense using subobject BP "Net Pension Liability Adjustment (Proprietary Accounts Only)" or WP "Net Pension Liability Adjustment (General Long-Term Obligations Subsidiary Account Only)."</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
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**2000 - CAPITAL ASSETS**

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

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

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).

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
2130	<p>Art Collections, Library Reserve Collections, and Museum and Historical Collections</p> <p>The balance of this GL code represents the cost of individual works of art or a group of original art works, documents and books with historical or literary significance, and artifacts. The items in this category have useful lives that are not diminished over time and meet the criteria for a non-capitalizable collection (refer to Subsection 30.20.22.a), but are capitalized at the discretion of the agency.</p>
2140	<p>Intangible Assets with Indefinite Useful Lives</p> <p>The balance of this GL code represents the cost of purchased or constructed intangible assets for which there are no factors that limit the useful life of the asset such as permanent easements or water rights not acquired with a land purchase. Refer to GL Code 2470 "Intangible Assets with Definite Useful Lives" and GL 2110 "Land."</p>
<b><u>2200 - BUILDINGS</u></b>	
2210	<p>Buildings and Building Improvements</p> <p>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.</p>
2220	<p>Allowance for Depreciation – Buildings</p> <p>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.</p>
<b><u>2300 - IMPROVEMENTS OTHER THAN BUILDINGS, LEASEHOLD IMPROVEMENTS, AND INFRASTRUCTURE</u></b>	
2310	<p>Improvements other than Buildings</p> <p>The balance of this GL code represents the cost of permanent improvements which add value to land such as fences, retaining walls, etc.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
2320	<p>Allowance for Depreciation - Improvements other than Buildings</p> <p>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.</p>
2350	<p>Leasehold Improvements</p> <p>The balance of this GL code represents the cost of buildings, structural alterations, and improvements added to leased property.</p>
2360	<p>Allowance for Depreciation – Leasehold Improvements</p> <p>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.</p>
2370	<p>Infrastructure</p> <p>The balance of this GL code represents the cost of <u>depreciable</u> long-lived 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."</p>
2380	<p>Allowance for Depreciation – Infrastructure</p> <p>The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of infrastructure.</p>
<b><u>2400 - FURNISHINGS, EQUIPMENT, COLLECTIONS, AND INTANGIBLES</u></b>	
2410	<p>Furnishings and Equipment</p> <p>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.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
2420	<p>Allowance for Depreciation – Furnishings and Equipment</p> <p>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.</p>
2430	<p>Library Resources</p> <p>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.</p> <p>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.</p>
2440	<p>Allowance for Depreciation – Library Resources</p> <p>The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of library resources.</p>
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>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
2470	Intangible Assets with Definite Useful Lives  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 with Indefinite Useful Lives."
2480	Allowance for Amortization – Intangible Assets  The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of intangible assets.
<b><u>2500 - CONSTRUCTION IN PROGRESS</u></b>	
2510	Construction in Progress  The balance of this GL code represents the cost of construction work undertaken but not yet substantially completed, accepted, and placed into service.
<b><u>3000 - REVENUES AND OTHER FINANCING SOURCES</u></b>	
<b><u>3100 - ESTIMATED REVENUES</u></b>	
3110	Approved Estimated Revenues  The balance of this GL code represents revenues estimated to be received during the biennium. Approved means OFM has reviewed and approved these estimates.
3198	Estimated Revenue – Original  The balance of this GL code represents original budget revenues estimated to be received during the biennium.

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	<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 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.</p>
3220	<p>Noncash Revenues</p> <p>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.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
3221	<p>Other Financing Sources</p> <p>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.</p>
3225	<p>Revenue 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 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.</p>
3260	<p>Estimated Accrued Revenues</p> <p>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.</p>
<b><u>4300 - CASH IN CUSTODY OF STATE TREASURER</u></b>	
4310	<p>Current Treasury Cash Activity (OST Only)</p> <p>This GL code is used to record all treasury cash activity within a biennium 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.</p>
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>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
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> <p><b><u>5000 - LIABILITIES</u></b></p> <p><b><u>5100 - SHORT-TERM LIABILITIES</u></b></p> <p>Short-term liabilities generally are those that are expected to be paid within twelve months.</p> <p><b><u>5110 - SHORT-TERM PAYABLES</u></b></p>
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>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
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 insurance claims and similar benefits to qualifying individuals sustaining work-related injuries.</p>
5119	<p>Employee Insurance Benefits Payable</p> <p>The balance of this GL code represents the actuarial value of employee insurance claims payable by the Health Care Authority.</p>
<b><u>5120, 5130, and 5140 - SHORT-TERM ACCRUED LIABILITIES</u></b>	
5121	<p>Matured Bonds Payable</p> <p>The balance of this GL code represents amounts of unpaid bonds that have reached or passed maturity date.</p>
5122	<p>Matured Interest Payable</p> <p>The balance of this GL code represents amounts of payable but unpaid interest on bonds.</p>
5123	<p>Investment Trades Pending Payable</p> <p>This GL code is used to record the amount due for investment acquisitions between trade date and settlement date.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
5124	<p>Accrued Salaries and Fringe Benefits Payable</p> <p>The balance of this GL code represents salaries and fringe benefits earned but not paid.</p>
5125	<p>Accrued Vacation Leave Payable</p> <p>The balance of this GL code represents salaries and associated payroll related payments for the amount of vacation leave owed but not paid.</p>
5126	<p>Accrued Prizes Payable (LOT Only)</p> <p>The balance of this GL code represents amounts of potential lottery prizes payable for all outstanding tickets distributed.</p>
5127	<p>Accrued Sick Leave Payable</p> <p>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.</p>
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>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
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>
<p><b><u>5150 - SHORT-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL PAYABLES</u></b></p>	
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>
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>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
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>
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>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5163	Limited Obligation Bonds Payable  The balance of this GL code represents the principal portion of bonds maturing within one year and payable from dedicated revenues.
5164	Zero-Coupon Bonds Payable  The balance of this GL code represents the issue value maturing within one year.
5165	Accreted Interest Payable - Zero-Coupon Bonds  The balance of this GL code represents the accreted interest on zero-coupon bonds maturing within one year.
5167	General Revenue Bonds Payable - Internal Lending (UW Only)  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.
5169	Other Bonds Payable  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.
<b><u>5170 - SHORT-TERM INSTALLMENTS AND LEASES PAYABLE</u></b>	
5171	Installment-Purchase Contracts Payable  The balance of this GL code represents the current portions of the present value of total future stipulated payments on installment-purchase contracts.
5172	Lease-Purchase Agreements Payable  The balance of this GL code represents the current portions of the present value of total future stipulated payments on lease-purchase agreements.

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
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>
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>

GL CODE	GENERAL LEDGER CODE DESCRIPTION
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>
5190	<p>Unearned Revenues</p> <p>The balance of this GL code represents amounts for which the asset recognition criteria have been met, but for which the earnings process is not complete.</p>
5191	<p>Deposits Payable</p> <p>The balance of this GL code represents amounts payable for deposits made by customers or contractors.</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>
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>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
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>
<b><u>5200 - LONG-TERM OBLIGATIONS</u></b>	
<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>	
<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>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
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>
<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>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
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>
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>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
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>
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>
<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>Net Pension Liability</p> <p>The balance of this GL code represents the state's proportionate share of the liability to retirees, beneficiaries, terminated employees and current covered employees entitled to benefits provided through defined benefit pension plans.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5282	<p>Other Postemployment 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>
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>
5290	<p>Unearned Revenues</p> <p>The balance of this account represents the long-term portion of amounts for which the asset recognition criteria have been met, but for which the earnings process is not complete.</p>
5291	<p>Deposits Payable</p> <p>The balance of this GL code represents long-term amounts payable for deposits made by customers or contractors.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
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>
5298	<p>Other Obligations - Capital Related</p> <p>The balance of this GL code represents other long-term obligations (other than bonds, leases, and COPs) that are related to the acquisition of capital assets (purchased or constructed).</p>
5299	<p>Other Obligations</p> <p>The balance of this GL code represents long-term portions of other long-term obligations that are not related to the acquisition of capital assets.</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 - Bonds."</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 3221 Revenue Source Code 0869 "Original Issue Premium - COPs."</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
	<b><u>5192, 5266, 5268, 5283, and 5292 - DEFERRED INFLOWS OF RESOURCES</u></b>
	Deferred inflows of resources represent acquisition of net position by the state that is applicable to a future reporting period.
5192	<p>Unavailable 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 availability criteria have not been met. The use of this GL code is restricted to governmental fund-type accounts.</p>
5265	<p>Deferred Inflows on Pensions</p> <p>The balance of this GL code represents deferred inflows of resources related to pensions arising from certain changes in the net pension liability. Amounts deferred are amortized through pension expense using subobject BP "Net Pension Liability Adjustment (Proprietary Accounts Only)" or WP "Net Pension Liability Adjustment (General Long-Term Obligations Subsidiary Account Only)."</p>
5266	<p>Deferred Inflows on Certificate of Participation (COP) Refundings</p> <p>The balance of this GL code represents the remaining difference (credit balance) between the proceeds of the refunding (new) COP and net carrying value of the refunded (old) COP. The deferred charge is amortized using GL code 6512 in proprietary accounts and GL code 6593 in the General Long-Term Obligations Subsidiary Account with Subobject WB "Amortization."</p>
5268	<p>Deferred Inflows on Bond Refundings</p> <p>The balance of this GL code represents the remaining difference (credit balance) between the proceeds of the refunding (new) bonds and the net carrying value of the refunded (old) bonds. The deferred charge is amortized using GL code 6512 in proprietary accounts and GL code 6593 in the General Long-Term Obligations Subsidiary Account with Subobject WB "Amortization."</p>
5283	<p>Deferred Inflows on Hedging Derivatives</p> <p>The balance of this GL code represents the increase in fair value of hedging derivatives where the hedged items are neither assets nor liabilities reported at fair value.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5292	<p>Unavailable 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 availability criteria have not been met. The use of this GL code is restricted to governmental fund-type accounts.</p> <p><b><u>6000 - BUDGETARY AND EXPENDITURE/EXPENSE CONTROL</u></b></p> <p><b><u>6100 - EXPENDITURE AUTHORITY AND ESTIMATED EXPENDITURES</u></b></p>
6110	<p>Approved Unallotted Expenditure Authority</p> <p>The balance of this GL code represents the unallotted portion of legislative appropriations or the estimate of nonappropriated expenditures/expenses not intended to be spent during the fiscal period.</p> <p><b><u>6200 - ALLOTMENTS</u></b></p>
6210	<p>Approved Allotments</p> <p>The balance of this GL code represents authorized allotments of appropriated funds for the biennium.</p>
6215	<p>Estimated Unallotted Expenses</p> <p>The balance of this GL code represents estimated nonbudgeted expenses that are not included in the agency allotment plan. (Used only in enterprise and internal service funds.)</p> <p><b><u>6300 - RESERVES</u></b></p>
6310	<p>Approved Reserves</p> <p>The balance of this GL code represents amounts transferred from allotted status to reserve status for legislative appropriations.</p> <p><b><u>6400 - OTHER ALLOTMENT CHARGES</u></b></p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
6410	<p>Encumbrances</p> <p>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.</p>
<b><u>6500 - EXPENDITURES/EXPENSES</u></b>	
6505	<p>Accrued Expenditures/Expenses</p> <p>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.</p>
6510	<p>Cash Expenditures/Expenses</p> <p>This GL code is used to record all expenditures/expenses paid from July 1 to June 30. Accrued expenditures/expenses may also be recorded by unique AFRS agencies in this general ledger account.</p>
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." Only used with Subobject WA "Depreciation/Amortization."</p>
6512	<p>Amortization Expense</p> <p>This GL code is used to recognize amortization of premiums and discounts on debt instruments as well as deferred outflows and inflows on debt refunding recorded in proprietary and trust funds. Only used with Subobject WB "Amortization."</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>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
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.) Only used with Subobject WC "Bad Debts."</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 sub-objects FA through FJ.)</p>
6525	<p>Expense Adjustments/Eliminations (GAAP)</p> <p>This GL code is used in allotted funds when a difference occurs in GAAP and budgetary recording of an accounting event. For example, when purchasing a capital asset in an allotted enterprise fund, it is necessary to debit the appropriate capital asset account and credit cash or accounts payable. For budgetary accounting, it is also necessary to debit GL Code 6505 or 6510 and credit this GL code.</p>
6560	<p>Estimated Accrued Expenditures/Expenses</p> <p>This GL code is used at the end of an expenditure authority period to record estimated expenditures/expenses for goods and/or services received by June 30 for which the exact amount is not known.</p>
6591	<p>Depreciation/Amortization Expense (General Capital Assets Subsidiary Account Only)</p> <p>This GL code is used to record depreciation and amortization computed on capital assets owned by governmental fund type accounts in the General Capital Assets Subsidiary Account. GL Code 6591 is to be offset by an entry to the appropriate GL Code series 2XXX, "Allowance for Depreciation" or "Allowance for Amortization – Intangible Assets." Only used with Subobject WA "Depreciation/Amortization."</p>
6592	<p>Interest Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This GL code is used to recognize accrued interest expense on bonds recorded in the General Long-Term Obligations Subsidiary Account. Only used with Subobject PB "Interest."</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
6593	<p>Amortization Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This GL code is used to recognize amortization of premiums and discounts on debt or equity instruments as well as deferred outflows and inflows on debt refundings recorded in the General Long-Term Obligations Subsidiary Account. Only used with Subobject WB "Amortization."</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 in the General Long-Term Obligations Subsidiary Account. GL Code 6594 is to be offset by an entry to GL Code 5287 "Pollution Remediation Obligation." Only used with Subobject WE "Pollution Remediation (General Long-Term Obligations Subsidiary Account Only)."</p>
6595	<p>Other Postemployment Benefits Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This GL code is used to recognize expense for postemployment benefits for employees of governmental fund type accounts in the General Long-Term Obligations Subsidiary Account. GL Code 6595 is to be offset with an entry to GL Code 5282 "Other Postemployment Benefits Obligation." Only used with Subobject WR "Other Postemployment Benefits (General Long-Term Obligations Subsidiary Account Only)."</p>
6596	<p>Excess Contributions for Pension Benefits (General Long-Term Obligations Subsidiary Account Only)</p> <p>This GL code is used to record the current year adjustment to the cumulative total of the state's contributions for pension benefits in excess of the annual required contributions (ARC) in the General Long-Term Obligations Subsidiary Account. GL Code 6596 is to be offset with an entry to GL Code 1960 "Net Pension Asset ." Only used with Subobject WP "Net Pension Liability Adjustment (General Long-Term Obligations Subsidiary Account Only)."</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
6597	<p>Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)</p> <p>This GL code is used to record the difference between the cost of a capital asset and its accumulated depreciation when the asset is disposed of or written off. To be used in the General Capital Assets Subsidiary Account only with Subobject WF "Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)."</p>
6598	<p>Pension Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This GL code is used to record the current year adjustment to the state's net pension liability in the General Long-Term Obligations Subsidiary Account. GL Code 6598 is to be offset with an entry to GL Code 5281 "Net Pension Liability." Only used with Subobject WP "Net Pension Liability Adjustment (General Long-Term Obligations Subsidiary Account Only)."</p>
<b><u>7000 - AFRS/TREASURY CLEARING</u></b>	
<b><u>7100 - IN-PROCESS CONTROL</u></b>	
7110	<p>Receipts In-Process</p> <p>This GL code is used for all treasury funds to record all cash received and recorded by an agency, but not yet posted by the State Treasurer.</p>
7120	<p>Warrants In-Process/ACH (Automated Clearing House) Payments In-Process</p> <p>This GL code is used for all treasury funds to record the amount of all warrants prepared and recorded by an agency, but not yet signed and returned to the agency by the State Treasurer. This GL code is also used to record ACH payments.</p>
7130	<p>Warrant Cancellations In-Process</p> <p>This GL code is used for all treasury funds to record the amount of all warrant cancellations recorded by an agency, but not yet posted by the State Treasurer.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
7140	<p>Journal Vouchers In-Process</p> <p>This GL code is used for all treasury funds to record the amount of all interfund or interagency Journal Vouchers for cash transfers which have been recorded by or on behalf of an agency, but not yet posted by the State Treasurer, or posted by the State Treasurer but not yet posted by the agency. This GL code is also used to record IAPs (Inter-Agency Payments) and IFTs (Interfund Transactions) which are automated transactions.</p>
	<p><b><u>9000 - FUND BALANCE AND NET POSITION</u></b></p>
	<p><b><u>9100 - BUDGETARY CONTROL</u></b></p>
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>
	<p><b><u>9110, 9120, and 9130 - NONSPENDABLE FUND BALANCE</u></b></p>
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>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
9123	<p>Nonspendable Investments</p> <p>The balance of this GL code represents the portion of fund balance that cannot be spent either because long-term investments do not represent available spendable resources or because of use restrictions imposed by external parties or by law through constitutional provision or enabling legislation.</p>
9130	<p>Nonspendable Student Loans Receivable</p> <p>The balance of this GL code represents the portion of fund balance that cannot be spent because student loans receivable do not represent available spendable resources even though they are a component of net current assets.</p>
9131	<p>Nonspendable Receivables – Long-Term</p> <p>The balance of this GL code represents the portion of fund balance that cannot be spent because net receivables long-term (GL Codes 1611, 1614, 1619, 1641, 1644, 1649, 1651, 1652, 1653, 1654, and 1657) do not represent available spendable resources even though they are a component of net current assets.</p>
<b><u>9200 - RESTRICTED FUND BALANCE</u></b>	
9230	<p>Restricted for Higher Education</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for higher education purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9231	<p>Restricted for Permanent Funds – Realized Investment Losses</p> <p>The balance in this GL code represents the unamortized portion of realized investment losses that resulted in or would have resulted in a negative net change in fund balance exclusive of unrealized gains and losses. These realized investment losses are tracked separately and amortized against future beneficiary distributions.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
9232	<p data-bbox="483 323 797 354">Restricted for Education</p> <p data-bbox="483 390 1430 520">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 data-bbox="483 527 854 558">Restricted for Transportation</p> <p data-bbox="483 594 1430 737">The balance of this GL code represents that portion of fund balance that is restricted for expenditure for transportation purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9235	<p data-bbox="483 779 878 810">Restricted for Bond Covenants</p> <p data-bbox="483 852 1430 919">The balance of this GL code represents that portion of fund balance that is restricted by bond covenants.</p>
9238	<p data-bbox="483 961 862 993">Restricted for Other Purposes</p> <p data-bbox="483 1035 1430 1178">The balance of this GL code represents that portion of fund balance that is restricted for expenditure for other purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9240	<p data-bbox="483 1220 873 1251">Restricted for Human Services</p> <p data-bbox="483 1287 1430 1423">The balance of this GL code represents that portion of fund balance that is restricted for expenditure for human services purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9242	<p data-bbox="483 1465 1068 1497">Restricted for Wildlife and Natural Resources</p> <p data-bbox="483 1528 1446 1669">The balance of this GL code represents that portion of fund balance that is restricted for expenditure for wildlife and natural resources purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9244	<p data-bbox="483 1711 971 1743">Restricted for Local Grants and Loans</p> <p data-bbox="483 1774 1430 1904">The balance of this GL code represents that portion of fund balance that is restricted for expenditure for local grant and loan purposes by enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
9246	<p>Restricted for School Construction</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for school construction purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9248	<p>Restricted for State Facilities</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for state facility purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9250	<p>Restricted for Budget Stabilization</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for budget stabilization by the Article VII, section 12 of the State Constitution.</p>
9252	<p>Restricted for Debt Service</p> <p>The balance of this GL code represents that portion of fund balance that is 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>
9270	<p>Restricted for Unspent Bond Proceeds</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for unspent bond proceeds by bond covenants.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
9271	<p>Restricted for Operations and Maintenance Reserve</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for operations and maintenance expenditures by bond covenants.</p>
9272	<p>Restricted for Repair and Replacement Reserve</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for repair and replacement expenditures by bond covenants.</p>
9273	<p>Restricted for Revenue Stabilization</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for revenue stabilization by bond covenants.</p>
9274	<p>Restricted for Unspent GARVEE Bond Proceeds</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for unspent GARVEE bond proceeds.</p>
9275	<p>Restricted for Deferred Sales Tax</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for deferred sales tax by debt service agreements.</p>
9283	<p>Restricted for Third Tier Debt Service</p> <p>The balance of this GL code represents that portion of fund balance that is restricted by third tier debt service agreements.</p>
9284	<p>Restricted for Fourth Tier Debt Service</p> <p>The balance of this GL code represents that portion of fund balance that is restricted by fourth tier debt service agreements.</p>
9285	<p>Restricted for GARVEE Bond Debt Service</p> <p>The balance of this GL code represents that portion of fund balance that is restricted by GARVEE bond debt service agreements.</p>

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GL CODE	GENERAL LEDGER CODE DESCRIPTION
	<b><u>9310, 9320, 9330, and 9340 - COMMITTED FUND BALANCE</u></b>
9310	<p>Committed for Higher Education</p> <p>The balance of this GL code represents fund balance committed to higher education where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
9311	<p>Committed for Education</p> <p>The balance of this GL code represents fund balance committed to K-12 education where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
9320	<p>Committed for Transportation</p> <p>The balance of this GL code represents fund balance committed to transportation where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
9321	<p>Committed for Other Purposes</p> <p>The balance of this GL code represents fund balances committed to other purposes where resources are used only for the specific purpose(s) determined by formal action of the state legislature.</p>
9323	<p>Committed for Human Services</p> <p>The balance of this GL code represents fund balance committed to human services where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
9324	<p>Committed for Wildlife and Natural Resources</p> <p>The balance of this GL code represents fund balance committed to wildlife and natural resources where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
9325	<p>Committed for Local Grants and Loans</p> <p>The balance of this GL code represents fund balances committed to local grants and loans where resources are used only for the specific purposes determined by formal action of state legislature.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
9330	<p>Committed for State Facilities</p> <p>The balance of this GL code represents fund balance committed for state facilities where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
9340	<p>Committed for Debt Service</p> <p>The balance of this GL code represents fund balances committed to debt service where resources are used only for the specific purposes determined by formal action of the state legislature.</p>
<b><u>9370 - ASSIGNED FUND BALANCE</u></b>	
9370	<p>Assigned for Working Capital</p> <p>The balance of this GL code represents the portion of fund balance assigned by management for working capital purposes. Amounts assigned for working capital are not considered to represent available spendable resources.</p>
9372	<p>Assigned for Other Purposes</p> <p>The balance of this GL code represents management's intention to use a portion of fund balance for a specific purpose(s).</p>
<b><u>9390 - UNASSIGNED FUND BALANCE</u></b>	
9390	<p>Unassigned</p> <p>The balance of this GL code represents total fund balance in the General Fund in excess of nonspendable, restricted, committed and assigned fund balances. In governmental funds other than the General Fund, it represents excess of nonspendable, restricted and committed fund balances over total fund balance (i.e., deficit).</p>

## Uniform Chart of Accounts

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

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
9410	<p>Restricted Net Position</p> <p>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.</p>
9450	<p>Unrestricted Net Position (OFM Only)</p> <p>The portion of net position that is neither restricted nor net investment in capital assets.</p>
9545	<p>Restricted for Unemployment Compensation</p> <p>The balance of this GL code represents the portion of net position restricted for future payments of unemployment compensation benefits.</p>
9546	<p>Restricted for Pensions</p> <p>The balance of this GL code represents the portion of net position restricted for future pension payments associated with defined benefit plans that are overfunded.</p>
<b><u>9550 and 9600 - NET POSITION RESTRICTED FOR PENSIONS AND OTHER TRUSTS</u></b>	
9550	<p>Restricted for Pensions</p> <p>The balance of this GL code represents the portion of net position held in trust for future payments of pension benefits.</p>
9551	<p>Restricted for Deferred Compensation Participants</p> <p>The balance of this GL code represents the portion of net position held in trust for future payments of deferred compensation to plan participants.</p>
9554	<p>Restricted for Local Government Investment Pool Participants</p> <p>The balance of this GL code represents the portion of net position held in trust for future payments to participants of the Local Government Investment Pool.</p>

## Uniform Chart of Accounts

GL CODE	GENERAL LEDGER CODE DESCRIPTION
9601	<p>Restricted for Members (DRS Only)</p> <p>The balance of this GL code represents the portion of the net position held in trust for retirement system member defined benefit account balances.</p>
9603	<p>Restricted for Benefits (DRS Only)</p> <p>The balance of this GL code represents the portion of the net position held in trust for future retirement system pension benefit payments.</p>
9604	<p>Restricted for Benefits – Medical (DRS Only)</p> <p>The balance of this GL code represents the portion of the net position held in trust for future retirement system medical benefit payments in LEOFF 2, WSPRS 1, and WSPRS 2.</p>
9607	<p>Restricted for Higher Education Retirement Plan Supplemental Benefits (DRS only)</p> <p>The balance of this GL code represents the portion of net position held in trust for future higher education retirement plan supplemental benefit payments.</p>
9608	<p>Restricted for Members Defined Contributions - SIB (DRS Only)</p> <p>The balance of this GL code represents the portion of the net position held in trust for retirement system member defined contribution account balances invested with the State Investment Board.</p>
9609	<p>Restricted for Members Defined Contributions - Self-Directed (DRS Only)</p> <p>The balance of this GL code represents the portion of the net position held in trust for retirement system member defined contribution account balances invested in self-directed options.</p>
<b><u>9700 - FUND BALANCE/NET POSITION CHANGES and CORRECTIONS</u></b>	
9720	<p>Prior Period Material Corrections (OFM Only)</p> <p>The balance of this GL code represents prior period material corrections made to beginning balances in fund equity accounts approved by OFM.</p>
9721	<p>Fund Type Reclassification Changes (OFM Only)</p> <p>The balance of this GL code represents a fund reclassification from one fund type to another fund type, approved by OFM.</p>

## Uniform Chart of Accounts

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



## 75.50 Expenditure Authority Codes

### 75.50.10

June 1, 2009

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

#### Expenditure Authority

#### Type Code

#### Expenditure Authority Type Description

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

**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>

**Note:** 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.

## Uniform Chart of Accounts

<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**

January 1, 2016

**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 8A0-8Z0	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).

## Uniform Chart of Accounts

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.

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**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

### 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.

**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, 2015

**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
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
	SW22	• Cellular device
BF		Unemployment Compensation
BG		Supplemental Retirement Payments
BH		Hospital Insurance (Medicare)
BR		Other Postemployment Benefits
BP		Net Pension Liability Adjustment (Proprietary Accounts Only)
BT		Shared Leave Provided - Sick Leave
BU		Shared Leave Provided - Personal Holiday
BV		Shared Leave Provided - Vacation Leave
BW		Shared Leave Received
BZ		Other Employee Benefits
<b>C - PROFESSIONAL SERVICE CONTRACTS</b>		
CA		Management and Organizational Services
CB		Legal and Expert Witness Services
CC		Financial Services
CD		Computer and Information Services
CE		Social Research Services
CF		Technical Research Services
CG		Marketing Services
CH		Communication Services
CJ		Training Services
CK		Recruiting Services
CZ		Other Professional Services

## Uniform Chart of Accounts

Code	Statewide Sub- subject	Title
<b>E - GOODS AND ROUTINE OTHER SERVICES</b>		
EA		Supplies and Materials
EB		Communications and Telecommunications Services
EC		Utilities
ED		Rentals and Leases – Land and Buildings
EE		Repairs, Alterations, and Maintenance
EF		Printing and Reproduction
EG		Employee Professional Development and Training
EH		Rentals and Leases – Furnishings and Equipment
EI		Retailer Commissions
EJ		Subscriptions
EK		Facilities and Services
EL		Data Processing Services (Interagency)
EM		Attorney General Services
EN		Personnel Services
EP		Insurance
ER		Other Routine Contractual Services
	SW31	• Employee Parking
ES		Vehicle Maintenance and Operating Costs
ET		Audit Services
EV		Administrative Hearings Services
EW		Archives and Records Management Services
EX		OMWBE Services
EY		Software Licenses, Maintenance, and Subscription-Based Computing Services
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

## Uniform Chart of Accounts

Code	Statewide Sub- subject	Title
<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
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

## Uniform Chart of Accounts

Code	Statewide Sub- subject	Title
<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
NL		Lottery Prize Payments
NR		Loan Disbursements
NT		Pension Refund Payments
NU		Pension Benefit Payments
NW		Special Employment Compensation
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
<b>S - INTERAGENCY REIMBURSEMENTS</b>		
SA		Salaries and Wages
SB		Employee Benefits
SC		Professional Service Contracts
SE		Goods and Other 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		Professional Service Contracts
TE		Goods and Other Services
TG		Travel

## Uniform Chart of Accounts

<b>Code</b>	<b>Statewide Sub- subject</b>	<b>Title</b>
TJ		Capital Outlays
TN		Grants, Benefits, and Client Services
TP		Debt Service
TZ		Unidentified
		<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)
WF		Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)
WP		Net Pension Liability Adjustment (General Long-Term Obligations Subsidiary Account Only)
WR		Other Postemployment 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, 2015

**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. 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>
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>
<b>B</b>	<b>EMPLOYEE BENEFITS</b>
BA	<p>Old Age, Survivors, and Disability Insurance</p> <p>The amounts expended as the State's share of Old Age, Survivors, and Disability Insurance. Does not include Hospital Insurance (Medicare) premiums.</p>

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<b>Code</b>	<b>Title and Description</b>
BB	<p>Retirement and Pensions</p> <p>The amounts expended as the State's share of retirement and pension benefits.</p>
BC	<p>Medical Aid and Industrial Insurance</p> <p>The amounts expended as the State's share of medical aid and industrial insurance.</p>
BD	<p>Health, Life, and Disability Insurance</p> <p>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.</p>
BE	<p>Allowances</p> <p>The amounts expended for special payments to employees to cover costs of board, quarters, clothing, commute trip reduction incentives, and cellular device stipends.</p>
BF	<p>Unemployment Compensation</p> <p>The amounts expended to pay for unemployment compensation benefits received by former state employees.</p>
BG	<p>Supplemental Retirement Payments</p> <p>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.</p>
BH	<p>Hospital Insurance (Medicare)</p> <p>The amounts expended as the State's share of Hospital Insurance (Medicare).</p>
BP	<p>Net Pension Liability Adjustment (Proprietary Accounts Only)</p> <p>The amount that represents the adjustment to pension expense arising from certain changes in the net pension liability related to employees in proprietary accounts.</p>
BR	<p>Other Postemployment Benefits</p> <p>The amount that represents the State's share of the annual net other postemployment benefits cost.</p>

Code	Title and Description
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>PROFESSIONAL SERVICE CONTRACTS</b></p> <p>Professional service means consulting or technical expertise provided 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 new contracts and amendments and/or renewals of existing contracts.</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.</p> <p>Agencies are <b>not to include</b> amounts expended for:</p> <ul style="list-style-type: none"> <li>• Architectural and engineering services on capital projects. These amounts are to be recorded as Subobject JK.</li> </ul>

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Code	Title and Description
	<ul style="list-style-type: none"> <li>• Client services, whether paid directly to the client or to the provider. These amounts are to be recorded as Subobjects NA and NB, respectively.</li> <li>• Other services that are routine and continuing in nature and recorded under the subobjects within Object E “Goods and Other Services.”</li> </ul>
CA	<p data-bbox="483 531 992 569"><b>Management and Organizational Services</b></p> <p data-bbox="483 600 1448 1087"><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 data-bbox="483 1119 1448 1297"><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 data-bbox="483 1329 1448 1682">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 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 data-bbox="483 1713 911 1751"><b>Legal and Expert Witness Services</b></p> <p data-bbox="483 1787 1448 1892">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</p>

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Code	Title and Description
	<p>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 other contractual services under Subobject ER.</p>
CC	<p>Financial Services</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>Computer and Information Services</p> <p>The amounts expended for design, development, and/or implementation of agency information technology (IT) systems; project management for systems; quality assurance on, or evaluation of IT systems; development of significant IT strategic plans; and business analysis related to the IT needs of an agency. Also includes services to analyze, enhance, modify or implement computer systems or telecommunications systems; IT security analysis and security vulnerability assessments; business analysis of agency IT system; 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 other contractual services under Subobject ER.</p>
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>

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Code	Title and Description
	<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>
CH	<p>Communication Services</p> <p>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><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>Training Services</p> <p>The amounts expended for services for managerial training; employee counseling services; guest speakers for most types of functions; curriculum</p>

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Code	Title and Description
	<p>development for all types of training services; 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><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><b>Does not include</b> other training that is coded to Subobject EG.</p>
CK	<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 Professional Services</p> <p>The amounts expended for professional 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.</p> <p><b>Does not include</b> training provided directly to agency clients, which is classified under Subobject NB.</p>
<b>E</b>	<b>GOODS AND OTHER SERVICES</b>
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>
EB	<p>Communications and Telecommunications Services</p> <p>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,</p>

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Code	Title and Description
	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	<p>Utilities</p> <p>The amounts expended to heat, cool, and light state owned and/or leased facilities not obtained through the Department of Enterprise Services, where energy costs are not included as part of the monthly lease payments. Also, includes the amounts expended for water, sewer, and garbage.</p>
ED	<p>Rentals and Leases – Land and Buildings</p> <p>The amounts expended for leases and rentals for the occupancy and continued use of property owned by the Department of Enterprise Services 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.</p>
EE	<p>Repairs, Alterations, and Maintenance</p> <p>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.</p>
EF	<p>Printing and Reproduction</p> <p>The amounts expended for contractual printing and reproduction, binding operations, and all common processes of duplication performed by the Department of Enterprise Services' Printing and Imaging or commercial printers. Includes printed matter such as publications, books, pamphlets, digital and scanned images, and the cost of office copier supplies.</p>
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. Includes:</p>

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Code	Title and Description
	<ul style="list-style-type: none"> <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 and agents for selling state health insurance.</p>
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>Does not include</b> subscription-based computing services coded to Subobject EY.</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>

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Code	Title and Description
EK	<p>Facilities and Services</p> <p>Charges by the Department of Enterprise Services for central services provided to agencies. Includes, but is not limited to, maintenance of capital buildings and grounds, campus mail service, contract administration, and other fees charged by the Department of Enterprise Services.</p> <p><b>Does not include</b> motor pool charges which are classified under Subobject GN or personnel services which are classified under Subobject EN.</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, web services, statewide systems (AFRS, HRMS, etc.), and planning and policy assessment by agencies such as the Department Enterprise Services, the Office of Financial Management, Office of the Chief Information Officer and Consolidated Technology Services.</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 Enterprise Services and the Office of Financial Management 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.</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>
ER	<p>Other Contractual 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 Other Services," Object C "Professional Service Contracts," Object N "Grants, Benefits, and Client Services," or Subobject JK "Architectural and Engineering Services."</p>

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Code	Title and Description
	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.
ES	<p data-bbox="483 478 1000 506">Vehicle Maintenance and Operating Costs</p> <p data-bbox="483 541 1435 638">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 data-bbox="483 674 662 701">Audit Services</p> <p data-bbox="483 737 1179 764">Charges by the Office of State Auditor for audit services.</p>
EV	<p data-bbox="483 810 894 837">Administrative Hearings Services</p> <p data-bbox="483 873 1360 900">Charges by the Office of Administrative Hearings for hearings services.</p>
EW	<p data-bbox="483 940 1029 968">Archives and Records Management Services</p> <p data-bbox="483 1003 1317 1066">Charges by the Secretary of State for archiving, storage, and records management services.</p>
EX	<p data-bbox="483 1108 711 1136">OMWBE Services</p> <p data-bbox="483 1171 1382 1234">Charges by the Office of Minority and Women's Business Enterprises for services.</p>
EY	<p data-bbox="483 1283 1338 1346">Software Licenses, Maintenance, and Subscription-Based Computing Services</p> <p data-bbox="483 1381 1398 1562">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> <p data-bbox="483 1598 1442 1803">Also includes amounts expended for hardware and software <u>subscription-based computing services</u> where the agency does not own or possess an asset, but instead has an agreement to rent or lease a vendor's product or service for a period of time. This includes, but is not limited to, cloud based services such as Software as a Service (SaaS), Infrastructure as a Service (IaaS), and Platform as a Service ( PaaS).</p>

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Code	Title and Description
EZ	<p>Other Goods and Services</p> <p>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.</p>
<b>F</b>	<p><b>COST OF GOODS SOLD (Proprietary Funds Only)</b></p> <p>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.</p>
FA	<p>Net Cost of Goods Sold</p> <p>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.)</p>
FB	<p>Purchases</p> <p>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.)</p>
FC	<p>Returned Purchases</p> <p>Amounts recovered from total purchase costs for merchandise returned to the vendor.</p>
FD	<p>Freight-In</p> <p>Amounts expended to common carriers for delivery of merchandise purchased for resale by the agency.</p>
FE	<p>Discounts</p> <p>Amounts deducted by vendors from the total invoiced amount of merchandise due to prompt payment or cash payment by the agency.</p>
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>

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<b>Code</b>	<b>Title and Description</b>
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>
<b>G</b>	<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>
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</p>

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Code	Title and Description
	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.
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> <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> </ul>

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Code	Title and Description
	<ul style="list-style-type: none"> <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 data-bbox="483 468 786 495">Noncapitalized Software</p> <p data-bbox="483 533 1435 667">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 data-bbox="483 709 821 737">Furnishings and Equipment</p> <p data-bbox="483 774 1393 837">The amounts expended for furnishings and equipment considered a capital asset in accordance with the state's capitalization policy.</p>
JD	<p data-bbox="483 879 708 907">Library Resources</p> <p data-bbox="483 945 1365 1113">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 data-bbox="483 1150 1430 1213"><b>Does not include</b> items with a useful life less than one year, whether they are cataloged or not.</p>
JE	<p data-bbox="483 1255 545 1283">Land</p> <p data-bbox="483 1320 1430 1493">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>
JF	<p data-bbox="483 1530 602 1558">Buildings</p> <p data-bbox="483 1589 1398 1686">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 data-bbox="483 1719 1442 1883">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</p>

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Code	Title and Description
	<p>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;; 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>
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>

Code	Title and Description
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.</p> <p>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>
<b>M</b>	<b>INTERFUND OPERATING TRANSFERS</b>
MA	<p>Interfund Operating Transfers In</p> <p>Fund transfers specified in the appropriations act that are recorded as a reduction of expenditures.</p>
MB	<p>Interfund Operating Transfers Out</p> <p>Fund transfers specified in the appropriations act that are recorded as an increase of expenditures.</p>

## Uniform Chart of Accounts

Code	Title and Description
MC	<p>Interfund Transfers In – Principal</p> <p>Debt service transfer into a debt service fund for principal payments paid by the General Fund.</p>
MD	<p>Interfund Transfers In – Interest</p> <p>Debt service transfer into a debt service fund for interest payments paid by the General Fund.</p>
MI	<p>Interfund Transfers Out – Interest</p> <p>Debt service transfer for interest payments paid by the General Fund to a debt service fund.</p>
MM	<p>Agency Incentive Savings Transfers Out</p> <p>Fund transfer from the General Fund for agency program incentive savings. (OFM Only)</p>
MP	<p>Interfund Transfers Out – Principal</p> <p>Debt service transfer for principal payments paid by the General Fund to a debt service fund.</p>
N	<b>GRANTS, BENEFITS, AND CLIENT SERVICES</b>
NA	<p>Direct Payments to Clients</p> <p><b>Amounts paid directly to clients</b> for such items as income maintenance, child support, childcare, food stamps, job counseling and training, medical and mental health treatments, tuition assistance programs, and transportation expenses. Payments may be made as either grants or reimbursements of expenses incurred by the clients.</p>
NB	<p>Payments to Providers for Direct Client Services</p> <p><b>Amounts paid under client service contracts</b> entered into for professional, technical or other services, which will result in the delivery of direct services to individual clients. 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>For subobject NB coding purposes, 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. Clients are individuals, such as residents of state and non-state institutions, outpatients,</p>

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Code	Title and Description
	<p>unemployed workers, indigents, crime victims, and including (but not limited to) students in the public schools system and institutions of higher education. Clients in the public school system may include parents, if they meet the requirements of a "client" as previously defined.</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 and the Board for Volunteer Firefighters and Reserve Officers 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>
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 (including health insurance costs), Ecology Youth Corps, Voluntary Separation and Retirement Incentive Program</p>

## Uniform Chart of Accounts

Code	Title and Description
	(Financial Incentive Payments only), and supported employment groups. (OFM approval is required to use this subobject.)
	<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.
NY	Participant Withdrawals  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.
NZ	Other Grants and Benefits  The amounts expended for grants and benefits other than those described above. Also includes taxable employee recognition and productivity awards such as gift certificates.  <b>Note:</b> For payments related to federal assistance programs, refer to Section 50.30 for vendor versus subrecipient information.
<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. Examples include costs of issuance, underwriter's discount, and immaterial original issue discount. In proprietary fund type accounts, also includes immaterial amounts received for original issue premium.

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Code	Title and Description
PD	<p>Principal COP Lease/Purchase Agreements</p> <p>The amounts expended for the payment of principal on COP (Certificates of Participation) lease/purchase agreements with the Office of the State Treasurer.</p>
PE	<p>Interest COP Lease/Purchase Agreements</p> <p>The amounts expended for the payment of interest on COP (Certificates of Participation) lease/purchase agreements with the Office of the State Treasurer.</p>
<b>S</b>	<p><b>INTERAGENCY REIMBURSEMENTS</b></p> <p>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.</p> <p>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.</p>
SA	<p>Salaries and Wages</p> <p>Payments received by a state agency from other state agencies as reimbursements of salaries and wages.</p>
SB	<p>Employee Benefits</p> <p>Payments received by a state agency from other state agencies as reimbursements of employee benefits.</p>
SC	<p>Professional Service Contracts</p> <p>Payments received by a state agency from other state agencies as reimbursements of professional service contracts.</p>
SE	<p>Goods and Services</p> <p>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).</p>

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Code	Title and Description
SG	<p>Travel</p> <p>Payments received by a state agency from other state agencies as reimbursements of travel.</p>
SJ	<p>Capital Outlays</p> <p>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.</p>
SN	<p>Grants, Benefits, and Client Services</p> <p>Payments received by a state agency from other state agencies as reimbursements of grants, benefits, and client services.</p>
SP	<p>Debt Service</p> <p>Payments received by a state agency from other state agencies as reimbursements of debt service.</p>
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>
<b>T</b>	<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>

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Code	Title and Description
TC	<p>Professional Service Contracts</p> <p>Reallocation of expenditures within an agency for professional 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>
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>
W	<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>

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Code	Title and Description
WB	<p>Amortization</p> <p>Expense that represents the portion of the amortization of premiums and/or discounts on debt or equity instruments, and amortization of deferred inflows and outflows related to debt refundings 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>
WE	<p>Pollution Remediation (General Long-Term Obligation Subsidiary Account Only)</p> <p>Expense that represents the pollution remediation costs associated with governmental fund type accounts in the General Long-Term Obligation Subsidiary Account. Only used with General Ledger Code 6594 "Pollution Remediation Expense (General Long-Term Obligation Subsidiary Account Only)."</p>
WF	<p>Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)</p> <p>This amount represents the difference between the cost of a capital asset and its accumulated depreciation when the asset is disposed of or written off in the General Capital Assets Subsidiary Account. Only used in the General Capital Assets Subsidiary Account with General Ledger code 6597 "Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)."</p>
WP	<p>Net Pension Liability Adjustment (General Long-Term Obligation Subsidiary Account Only)</p> <p>This amount represents the adjustment to pension expense arising from certain changes in the net pension liability related to employees of governmental fund type accounts. Only used with General Ledger Code 6598 "Pension Expense (General Long-Term Obligation Subsidiary Account Only)."</p>

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<b>Code</b>	<b>Title and Description</b>
WR	<p>Other Postemployment Benefits (General Long-Term Obligation Subsidiary Account Only)</p> <p>Expense that represents the cost of postemployment benefits for employees of governmental fund type accounts in the General Long-Term Obligation Subsidiary Account. Only used with General Ledger code 6595 "Other Postemployment 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.)

**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.

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**75.80.30**  
January 1, 2016

**Sequential by code number**

Code	Title
	<b>0100 - Taxes</b>
0101	Retail Sales Tax
0102	Tax Credit - Sales Tax
0105	Business and Occupation Tax
0106	Tax Credits - B & O
0108	Brokered Natural Gas
0109	Tax Credits - Brokered Natural Gas
0110	Compensating Tax
0111	Tax Credits - Compensating Tax
0112	Hazardous Substance Tax
0113	Tax Credits - Hazardous Substance
0115	Motor Vehicle Fuel Tax
0116	Use Fuel Tax (Other Than Motor Vehicle Fuel)
0117	Excise Telephone Taxes
0118	Liter Tax - Liquor
0119	Liquor Sales Tax - Surcharge
0120	Liquor Sales Tax
0121	Beer Tax
0122	Wine Tax
0123	Marijuana Excise Tax
0124	Tribal Cigarette Tax
0125	Cigarette Tax
0126	Other Tobacco Products Tax
0127	I-773 Cigarette Tax
0128	Solid Waste Collection Tax
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
0141	Petroleum Products Tax

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<b>Code</b>	<b>Title</b>
0143	Intermediate Care Facility Tax
0149	Watercraft Excise Tax
0150	Property Tax
0151	Excise Taxes - Other
0155	Inheritance/Estate Taxes
0157	Real Estate Excise Tax
0159	Leasehold Excise Tax
0160	Commercial Fishing - Privilege Tax
0161	Exhibition Center Admission Tax
0162	Stadium Admission Tax
0163	Stadium and Exhibition Center Parking Tax
0170	Other Taxes
0175	Penalties and Interest
0180	Timber Tax
0190	Fire Insurance Premium Distributions
0191	PUD Privilege Tax Distributions
0192	Prosecuting Attorney Distributions
0195	Motor Vehicle Fuel Tax Distributions
0196	Liquor Tax Distributions
0197	Timber Tax Distributions
0198	Other Tax Distributions
0199	Tax Revenue Suspense (Department of Revenue Use Only)
<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
0209	Beautician, Barber and Body Artist Licenses
0210	Athletic Licenses
0211	Gambling Licenses and Fees

## Uniform Chart of Accounts

<b>Code</b>	<b>Title</b>
0212	Banking Licenses and Fees
0216	Hearing Aid Consultants
0217	Cemetery Fees
0218	Land Sales Disclosure Act
0219	Certified Psychologist Licenses
0220	Charitable Funds Solicitation
0221	Cigarette Fees and Licenses
0222	Commercial Driver Schools
0223	Contractors Registration
0224	Collection Agencies
0225	Burning Permit Fees
0226	Corporation Licenses and Fees
0227	Marijuana Licenses and Fees
0229	Electrical Licenses
0231	Employment Agency Licenses
0232	Engineering and Surveying Licenses
0233	Farm Labor Licenses
0234	Educational Institutions Registration Fees
0236	Firearms Licenses, Fees, and Permits
0237	Commercial Fishing Licenses
0238	Franchise Licenses
0240	Funeral Licenses
0242	Health Fees and Licenses
0244	Horse Racing Licenses and Fees
0245	Hunting and Fishing Licenses
0246	Insurance Licenses and Fees
0248	Liquid Fuel Licenses
0249	Landscape Architects
0250	Fireworks Licenses
0251	Dental Licenses
0252	Medical Licenses
0253	Motor Vehicle Licenses
0254	Motor Vehicle Operator Licenses
0255	Automobile Sales Licenses
0256	Notary Fees and Commission of Deeds

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Code	Title
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	Business License Fees
0294	Hazardous Waste Fees
0295	Certified Acupuncturist Licenses
0296	Replacement Tire Fee
0297	Boating Safety Distributions
0298	Alcoholic Beverage License Fees Distributions
0299	Other Licenses, Permits, and Fees
	<b>0300 - Federal Revenue</b>
0301	African Development Foundation

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<b>Code</b>	<b>Title</b>
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
0357	Railroad Retirement Board
0358	Securities and Exchange Commission

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<b>Code</b>	<b>Title</b>
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
0405	Fines, Forfeits and Seizures
0406	Litter Control Revenue

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<b>Code</b>	<b>Title</b>
0407	Patient Care
0409	Interest Income
0410	Unclaimed Monies
0411	Dividend Income
0413	Capital Gains and Losses
0415	Sale of Property - Timber
0416	Sale of Property - Other
0417	Victims of Crime Compensation
0418	Gain or Loss On Sale of Capital Assets
0420	Charges For Services
0421	Publications and Documents
0423	Room, Board, and Meals
0424	Tuition and Fees
0425	Filing Fees and Legal Services
0427	Property and Resources Management
0430	Dedicated Student Fees
0434	Hazardous Waste Cleanup Recoveries
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
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
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

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Code	Title
0489	Amortization
0490	Cash Over and Short
0492	Autopsy Cost Reimbursements
0493	Aquatic Lands Distributions
0494	Impaired Driving Safety Distributions
0496	Insurance Premiums
0497	Charges For Transportation Services
0498	Tort Claim Reimbursement
0499	Other Revenue
04DS	Unclaimed Property Distributions
	<b>0500 - Private/Local Charges and Miscellaneous Revenue</b>
0523	Board, Room, and Meals
0535	Energy Facility Application and Monitoring Fees
0541	Contributions and Grants
0546	Federal Revenue - Pass Through
0597	Reimbursable Contracts
	<b>0600 - Transfers</b>
0611	Bond Transfers In
0612	Bond Transfers Out
0621	Operating Transfers In
0622	Operating Transfers Out
0623	Investment Administration Transfers (SIB Only)
0626	Noncash Revenue Transfers - Compensation
0627	Noncash Revenue Transfers - Other
0633	Timber Tax Transfer
0634	Streamlined Sales and Use Tax Mitigation Transfer
0635	Air Pollution Control (Ride Share) Transfer
0636	State Treasurer's Service Account Transfer
0637	Liquor Excise Tax Account Transfer
0638	General Fund and Basic Health Plan Trust Account Transfer - Marijuana Revenues
0639	Electric Vehicle Sales Tax Exemption 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
0647	Child and Family Reinvestment Account Transfer
0648	Commute Trip Reduction Transfer
0649	Unclaimed Property Transfer
0651	Flood Control Transfer
0653	Columbia River Water Delivery Transfer
0654	County Criminal Justice Transfer
0655	Municipal Criminal Justice Transfer
0657	Criminal Justice Treatment Transfer
0659	Site Closure Account Transfer
0663	Recreation Access Pass Transfer
0666	Fair Account Transfer
0667	Initiative 773 Transfers
0668	Education Savings Account Transfer
0677	Agency Incentive Savings Transfers In (OFM Only)
0678	Equity Transfers In
0679	Equity Transfers Out
0680	Pension Benefit Reserves Transfers In (DRS Only)
0681	Pension Benefit Reserves Transfers Out (DRS Only)
0683	Retirement System Transfer
0688	UW Internal Lending Program Transfers
0689	Operating Transfers - Toll Charges
0690	Special Transfers
0693	Operating Transfers - Debt Service
0694	Operating Transfers - Debt Service Reimbursements
0696	Operating Transfers - Motor Fuel Taxes
	<b>0800 - Other Revenues and Financing Sources</b>
0802	Employer Pension Contributions
0803	Employee Pension Contributions
0804	State Pension Contributions

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<b>Code</b>	<b>Title</b>
0807	Certificates of Participation
0809	Capital Leases
0820	Capital Contributions
0825	Pool Participant Contributions
0850	Payments to Escrow Agents for Refunded COPs
0851	Original Issue Discount - Refunding COPs
0852	Underwriters Discount / Costs of Issuance - Refunding COPs
0853	Original Issue Premium - Refunding COPs
0854	Proceeds of Refunding COPs
0855	Payments to Escrow Agents for Refunded Bonds
0856	Original Issue Discount - Refunding Bonds
0857	Underwriters Discount / Costs of Issuance - Refunding Bonds
0858	Original Issue Premium - Refunding Bonds
0859	Proceeds of Refunding Bonds
0860	Bonds Issued
0862	Original Issue Discount - Bonds
0863	Original Issue Premium - Bonds
0864	Taxable Bonds Issued
0865	Note Proceeds
0866	Loan Principal Repayment
0868	Original Issue Discount - COPs
0869	Original Issue Premium - COPs
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.

**75.80.40**  
July 1, 2015

**Sequential by code number with description**

Code	Title
	<b>0100 - Taxes</b>
	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 & 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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Code	Title
0110	<p>Compensating Tax</p> <p>Tax levied on the acquisition cost of items used in Washington on which retail sales tax was not paid. Also known as use tax. (chapter 82.12 RCW)</p>
0111	<p>Tax Credits - Compensating Tax</p> <p>Credits allowed in statute to offset compensating tax liability. (chapter 82.12 RCW)</p>
0112	<p>Hazardous Substance Tax</p> <p>Tax levied on the wholesale value of certain substances which are defined as hazardous by statute or deemed to cause a threat to human health or the environment by the Department of Ecology. Specifically applies to petroleum products, pesticides and certain chemicals. (chapters 82.21 and 82.23B RCW)</p>
0113	<p>Tax Credits - Hazardous Substance</p> <p>Credits allowed in statute to offset the hazardous substance tax liability. (chapters 82.21 and 82.23B RCW)</p>
0115	<p>Motor Vehicle Fuel Tax</p> <p>Tax levied on each gallon of motor vehicle fuel delivered from a terminal rack in Washington. Includes gasoline and other inflammable gas or liquids used to propel motor vehicles (excludes special fuels such as diesel and propane). (chapter 82.36 RCW)</p>
0116	<p>Use Fuel Tax (Other Than Motor Vehicle Fuel)</p> <p>Special tax levied on all combustible gases and liquids used to propel motor vehicles, except those subject to the motor vehicle fuel tax. (chapters 82.38 and 70.149 RCW)</p>
0117	<p>Excise Telephone Taxes</p> <p>Enhanced 911 tax which is levied on telephone access lines (switched access lines, radio access lines, and interconnected voice over internet protocol service lines). (RCW 82.14B.030)</p>

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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>
0123	<p>Marijuana Excise Tax</p> <p>Tax levied on producers, processors and retailers on the wholesale and retail selling price of marijuana, useable marijuana and marijuana-infused products. (RCW.69.50.535)</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>

Code	Title
0126	<p>Other Tobacco Products Tax</p> <p>Tax levied on the sale, use, consumption, handling or distribution of cigars, pipe tobacco, chewing tobacco and other forms of tobacco (excludes cigarettes) paid by the first seller of the products in Washington. (chapter 82.26 RCW)</p>
0127	<p>I-773 Cigarette Tax</p> <p>Additional tax authorized on cigarettes with passage of Initiative 773. (RCWs 43.72.900(3) and 82.24.028)</p>
0128	<p>Solid Waste Collection Tax</p> <p>Tax levied on charges for solid waste services including the collection, transfer, storage, and disposal of solid waste. (RCW 82.18.020)</p>
0130	<p>Insurance Premium Tax</p> <p>Tax levied on the net premiums received by insurers doing business in Washington. (RCWs 48.14.020 and 48.14.021)</p>
0131	<p>Carbonated Beverage Tax</p> <p>Tax levied on the on the privilege of selling carbonated beverages in Washington. (Title 82 RCW)</p>
0134	<p>Tax Credits - Public Utilities</p> <p>Credits specified in statute to offset the public utilities tax. (chapter 82.16 RCW)</p>
0135	<p>Public Utilities Tax</p> <p>Tax levied on the gross income derived from operation of public and privately owned utilities including the general categories of transportation, communications, and the supply of energy and water. (chapter 82.16 RCW)</p>
0136	<p>Public Utilities District Privilege Tax</p> <p>Tax levied on electric generating facilities of public utilities districts for the privilege of operating in Washington. (chapter 54.28 RCW)</p>
0137	<p>Syrup (Soda) Tax</p> <p>Tax levied on syrup used in making carbonated beverages. (chapter 82.64 RCW)</p>

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<b>Code</b>	<b>Title</b>
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>
0149	<p>Watercraft Excise Tax</p> <p>Tax levied on the fair value of noncommercial boats used on Washington waters. (chapter 82.49 RCW)</p>
0150	<p>Property Tax</p> <p>Tax levied on the assessed value of all real and personal property located in Washington that is not specifically exempted. (Title 84 RCW)</p>
0151	<p>Excise Taxes - Other</p> <p>All other excise taxes, which do not have a unique revenue source.</p>
0155	<p>Inheritance/Estate Taxes</p> <p>Taxes levied on the value of property located in Washington transferred upon the death of the owner. (chapter 83.100 RCW)</p>
0157	<p>Real Estate Excise Tax</p> <p>Tax levied on the sale of real estate or transfer of controlling interest. (chapters 82.45 and 82.46 RCW)</p>
0159	<p>Leasehold Excise Tax</p> <p>Tax levied on the private use of publicly owned real and personal property. (chapter 82.29A RCW)</p>

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Code	Title
0160	Commercial Fishing - Privilege Tax  Tax levied on the value of the first commercial possession of enhanced food fish, shellfish, and anadromous game fish. (chapter 82.27 RCW)
0161	Exhibition Center Admission Tax  Tax levied on entry into the Exhibition Center. (RCW 36.38.010(5))
0162	Stadium Admission Tax  Tax levied on admission to the Public Stadium. (RCW 36.38.010(5))
0163	Stadium and Exhibition Center Parking Tax  Tax levied on parking fees at the Stadium and Exhibition Center. (RCW 36.38.020)
0170	Other Taxes  All other taxes collected without specific revenue source coding assigned.
0175	Penalties and Interest  Amounts due to state in the form of penalties and interest for late reporting, filing or payment of funds due the state.
0180	Timber Tax  Tax levied on the stumpage value of timber harvested for sale, commercial or industrial use. (chapter 84.33 RCW)
0190	Fire Insurance Premium Distributions  Distributions of a percentage of taxes on fire insurance premiums to local governments that established their own firefighters' pension funds prior to the establishment of the LEOFF System on March 1, 1970. (RCW 41.16.050)
0191	PUD Privilege Tax Distributions  Distributions of PUD privilege tax to local governments. (chapter 54.28 RCW)

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<b>Code</b>	<b>Title</b>
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), and wine taxes to the Washington Wine Commission and Washington State University (RCW 66.24.210).
0197	Timber Tax Distributions  Distributions of county tax on timber harvested on private lands to county of origin. (chapter 84.33 RCW)
0198	Other Tax Distributions  Distributions of other taxes and liquor profits to local governments.
0199	Tax Revenue Suspense (Department of Revenue Use Only)  Tax suspense coding used only by Department of Revenue for combined excise tax returns.
	<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)

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Code	Title
0202	<p>Auctioneers</p> <p>Fees collected to license and regulate persons or businesses engaged in providing auctioneering services. (chapter 18.11 RCW)</p>
0203	<p>Agriculture/Aquaculture Licenses and Fees</p> <p>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.</p>
0204	<p>Aircraft</p> <p>Licenses and fees collected from aircraft dealers and aircraft registration. (RCWs 14.020.050 and 47.68.250)</p>
0205	<p>Alcoholic Beverages</p> <p>Fees collected to license and regulate persons or businesses engaged in selling and/or serving alcoholic beverages. (Title 66 RCW)</p>
0206	<p>Alias Business Certification Fees</p> <p>Fees collected to certify an individual, company or organization has registered to conduct business under an alternate name.</p>
0207	<p>Other Health Professions Licenses</p> <p>Certification and license application and renewal fees collected for various health care professionals.</p>
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>

Code	Title
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>
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>
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>

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Code	Title
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>
0226	<p>Corporation Licenses and Fees</p> <p>Fees collected from corporations including original application fees, renewal fees, business filing fees, digital signature fees, late fees, etc. (chapter 23B.01 RCW)</p>
0227	<p>Marijuana Licenses and Fees</p> <p>Licenses and fees collected from producers, processors and retailers engaged in the wholesale and retail sale of marijuana, useable marijuana and marijuana-infused products. (RCW 69.50.325)</p>
0229	<p>Electrical Licenses</p> <p>Licenses and fees collected from individuals performing as electricians in the installing of electrical components in the building and construction industry. (chapter 19.28 RCW)</p>

Code	Title
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 dealers, and other food fish and shellfish commercial licenses. (chapters 77.65 and 77.70 RCW)</p>
0238	<p>Franchise Licenses</p> <p>Fees from securities registration and notification filing fees.</p>
0240	<p>Funeral Licenses</p> <p>Fees collected to license and regulate the handling of human remains, embalmers, funeral directors and funeral establishments. (chapter 18.39 RCW)</p>

Code	Title
0242	<p>Health Fees and Licenses</p> <p>Certification and license application and renewal fees collected for mental health providers, child care providers, chemical dependency treatment service programs and massage therapist health care professionals. (chapters 70.96A, 71.24, and 74.15 RCW)</p>
0244	<p>Horse Racing Licenses and Fees</p> <p>Licenses and other fees collected by the Washington Horse Racing Commission. (chapter 67.16 RCW)</p>
0245	<p>Hunting and Fishing Licenses</p> <p>License fees collected from individuals for recreational fishing, big game hunting and small game hunting. (chapter 77.32 RCW)</p>
0246	<p>Insurance Licenses and Fees</p> <p>Licenses, appointment, renewal and related fees collected from insurance agents and brokers. (chapter 48.17 RCW)</p>
0248	<p>Liquid Fuel Licenses</p> <p>Special fuel trip permit filing fees. (RCW 82.38.100)</p>
0249	<p>Landscape Architects</p> <p>Fees collected to license and regulate persons or businesses engaged in providing landscape architectural services. (chapter 18.96 RCW)</p>
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>

Code	Title
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>
0260	<p>Optician Licenses</p> <p>Certification and license application and renewal fees collected for optician health care professionals. (chapters 18.53 and 81.54 RCW)</p>
0261	<p>Optometrist Licenses</p> <p>Certification and license application and renewal fees collected for optometrist health care professionals. (chapters 18.53 and 81.54 RCW)</p>
0262	<p>Pharmacy Licenses</p> <p>Certification and license application and renewal fees collected for pharmacy health care professionals. (chapter 18.64 RCW)</p>

Code	Title
0263	<p>Puget Sound Pilot Licenses</p> <p>Fees collected from Puget Sound and Grays Harbor licensed pilots for initial license and annual license renewals, and stipends collected for the pilot trainee program. (RCW 88.16.090)</p>
0264	<p>Nursing Home Administrative Licenses</p> <p>Certification and license application and renewal fees collected for nursing home administrator health care professionals. (chapter 18.52 RCW)</p>
0266	<p>Power Licenses</p> <p>Annual fees collected from operators of hydropower facilities. (chapter 90.16 RCW)</p>
0267	<p>Real Estate Excise Tax Transaction Fees</p> <p>Fee collected on real estate excise tax transactions in Washington. (chapter 82.45 RCW)</p>
0268	<p>Public Utilities Regulatory Fees</p> <p>Regulatory fees charged to utility companies. (chapter 80.24 RCW)</p>
0270	<p>Real Estate Licenses</p> <p>Fees collected to license and regulate persons or businesses engaged in negotiating, buying, selling or leasing real estate on behalf of others. (chapter 18.85 RCW)</p>
0271	<p>Sewage Treatment Plant Operator Licenses</p> <p>Fees collected for the certification and testing of sewage plant operators. (chapter 70.95B RCW)</p>
0272	<p>Safety Inspection Licenses and Fees</p> <p>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.</p>

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<b>Code</b>	<b>Title</b>
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)
0279	Vessel Registration Fees  Fees collected from the registration of vessels used in the state and exemption fees collected from foreign vessels that request to be exempt from pilotage. (chapter 79.100 RCW)
0281	Sellers of Travel  Fees collected to license persons or businesses engaged in negotiating, buying, selling or leasing travel accommodations. (chapter 19.138 RCW)
0283	Veterinarian Licenses  Certification and license application and renewal fees collected for various veterinarian health care professionals. (RCW 18.92.140)

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Code	Title
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>Business License Fees</p> <p>Fees collected for filing of master license applications, renewals or late fees. (RCW 19.02.085)</p>
0294	<p>Hazardous Waste Fees</p> <p>Fees collected from hazardous waste generators to fund hazardous waste and toxics reduction programs as well as fees collected from the U.S. Department of Energy and facilities that dispose of mixed waste. (chapters 70.95E, 70.105, and 43.200 RCW)</p>
0295	<p>Certified Acupuncturist Licenses</p> <p>Certification and license application and renewal fees collected for acupuncture health care professionals. (chapter 18.06 RCW)</p>
0296	<p>Replacement Tire Fee</p> <p>Fee charged on the retail sale of new tires. (RCW 70.95.510)</p>

Code	Title
0297	Boating Safety Distributions  Distributions to local governments of boating safety funds. (RCW 88.02.650)
0298	Alcohol Beverage License Fees Distributions  Distributions of license fees to the University of Washington and Washington State University. (RCW 66.08.180)
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
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.

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Code	Title
0312	Department of Defense  Federal revenue received from the Department of Defense to fund National Guard operations and to support basic research for military operations.
0313	Central Intelligence Agency
0314	Department of Housing and Urban Development  Federal revenue received from the Department of Housing and Urban Development to help expand the supply of affordable housing for persons of low and moderate income.
0315	Department of the Interior  Federal revenue received from the Department of the Interior to develop and implement programs for the benefit of wildlife and their habitat.
0316	Department of Justice  Federal revenue received from the Department of Justice to support criminal justice and victims of crime programs.
0317	Department of Labor  Federal revenue received from the Department of Labor to fund the Unemployment Insurance program and to improve the quality of the workforce by providing workforce investment activities.
0319	Department of State
0320	Department of Transportation  Federal revenue received from the Department of Transportation to fund highway planning and construction programs.
0321	Department of the Treasury
0323	Appalachian Regional Commission
0327	Office of Personnel Management
0329	Commission on Civil Rights
0330	Equal Employment Opportunity Commission
0332	Federal Communications Commission
0333	Federal Maritime Commission
0334	Federal Mediation and Conciliation Service

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Code	Title
0339	General Services Administration  Federal revenue received from the General Services Administration primarily to fund election reform.
0340	Government Printing Office
0342	Library of Congress
0343	National Aeronautics and Space Administration
0344	National Credit Union Administration
0346	National Labor Relations Board
0347	National Science Foundation  Federal revenue received from the National Science Foundation to encourage and support basic research in the education, science, and computer and information science areas.
0355	Federal Revenue - Non-Assistance  Receipts from a federal agency when a state agency provides vendor services and the related expenditures are charged to a federal expenditure authority code, or, other receipts from federal agencies that are not classified as federal assistance, even though the related expenditures are charged to federal expenditure authority codes. Revenue Source Code 0355 facilitates the matching of federal revenues and expenditures for budget purposes.
0357	Railroad Retirement Board
0358	Securities and Exchange Commission
0359	Small Business Administration
0360	Smithsonian Institution
0361	International Trade Commission
0362	Tennessee Valley Authority
0364	Veterans Administration
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

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Code	Title
0381	Department of Energy
0383	Federal Emergency Management Agency
0384	Department of Education
	Federal revenue received from the Department of Education to fund special education, Title I, Pell grant, and other programs in support of Washington's schools.
0385	Scholarship and Fellowship Foundations
0386	Pension Benefit Guaranty Corporation
0387	Consumer Product Safety Commission
0388	Architectural and Transportation Barriers Compliance Board
0389	National Archives and Records Administration
0390	Miscellaneous Commissions
0391	United States Institute of Peace
0392	National Council on Disability
0393	Department of Health and Human Services
	Federal revenue received from the Department of Health and Human Services to fund the medical assistance program (Medicaid, Title XIX), research grants, and other social and health service programs in Washington.
0394	Corporation for National and Community Service
0396	Social Security Administration
	Federal revenue received from the Social Security Administration to fund the social security disability insurance program.
0397	Homeland Security
	Federal revenue received from Homeland Security to fund emergency preparedness including emergency equipment, planning and training, and surveying critical infrastructure.
0398	US Agency for International Development
0399	Federal Assistance - Miscellaneous
03DS	Federal Revenue Distributions (State Treasurer Only)
	Distributions of reportable federal revenues that must be reported as expenditures on the Schedule of Expenditures of Federal Awards.

Code	Title
	<b>0400 - State Charges and Miscellaneous Revenue</b>
	Revenue that the state receives from individuals, organizations, businesses and other governments for goods and services in conjunction with state- sponsored programs.
0401	Investment Income
	Earnings on deposits and investments. Investment earnings may also be coded by specific type for example dividend income (Revenue Source Code 0411), and capital gains and losses (Revenue Source Code 0413). Costs of investment activities are recorded in Revenue Source Code 0473.
0402	Income from Property
	Revenues from rentals/leases of state owned land, facilities and equipment. Examples include: sales of parking permits; right of way or easement charges; rental/lease of commercial and non-commercial land and buildings; advertising and communication site leases; and rental of equipment including motor pool rentals.
0404	Cost of Supervision Assessment Fee
	Fees assessed on offenders under community supervision by the Department of Corrections. (RCWs 72.11.040 and 9.94A.780)
0405	Fines, Forfeits and Seizures
	Amounts collected as penalties for an offense or breach of contract. Also includes the state's share of federal property seizures. Examples include toll violations, library fines, and assessments for late payments.
	Does not include penalty assessments for crime victims' compensation which are recorded in Revenue Source Code 0417.
0406	Litter Control Revenue
	Fee levied on the value of various products manufactured and sold within the state including but not limited to, groceries, newspapers, and food for human or pet consumption. (chapter 82.19 RCW)
0407	Patient Care
	Medical and dental co-pays collected from inmates of state correctional facilities.

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Code	Title
0409	<p>Interest Income</p> <p>Interest earned unrelated to investing activities. Examples include interest on property sales agreements, past due accounts receivable, and loan agreements.</p>
0410	<p>Unclaimed Monies</p> <p>Amounts received by the Department of Revenue as unclaimed property under the Uniform Unclaimed Property Act. (chapter 63.29 RCW)</p>
0411	<p>Dividend Income</p> <p>Income to shareholders derived from a division of a company's profits. Dividends may be in the form of cash, stock or property.</p>
0413	<p>Capital Gains and Losses</p> <p>Gains and losses resulting when the value of an investment asset, for example stocks, bonds, mutual funds, or real estate, is more or less than its carrying cost (book value). Capital gains and losses may be realized or unrealized.</p>
0415	<p>Sale of Property - Timber</p> <p>Revenues resulting from the following activities on state-owned land: timber contract sales, including settlement of defaulted contracts and other related timber contract fees; contract harvesting and other log sales; and damaged timber sales.</p>
0416	<p>Sale of Property - Other</p> <p>Proceeds from the sale or disposal of property, consumable supplies, materials, and products in governmental type accounts. Property includes land, buildings, equipment, salvage, intangible property (such as, right-of-ways and royalties), sand and gravel, and nursery seedlings.</p> <p>Does not include property sales in the normal course of business by a proprietary type account.</p>
0417	<p>Victims of Crime Compensation</p> <p>Penalties assessed against criminal offenders for assistance to crime victims. (chapter 7.68 RCW)</p>

Code	Title
0418	<p>Gain or Loss On Sale of Capital Assets</p> <p>The gain or loss on the sale or disposal of a capital asset in a proprietary type account. The gain or loss is calculated by subtracting the remaining book value (original cost less accumulated depreciation) from the proceeds from the sale.</p>
0420	<p>Charges For Services</p> <p>Amounts collected in the course of regular business for sales of services. Examples include charges for administering local tax collection, fees for processing applications, fees for administrative hearings, and charges for equipment repair.</p>
0421	<p>Publications and Documents</p> <p>Revenue received from the sale of paper and electronic publications and documents. Examples include state produced publications, manuals, and documents such as, maps, laws, rules, guides, photos.</p>
0423	<p>Room, Board and Meals</p> <p>Revenues received by the state for room, board, and meals associated with the operation of a state program. Examples include housing and dining revenues at higher education institutions and amounts paid by or on behalf of inmates of state correctional facilities towards costs of room and board.</p> <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>

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Code	Title
0427	<p>Property and Resources Management</p> <p>Fees collected for property and resources management to include such things as fire suppression, road maintenance, land assessments, and surveillance and maintenance of low level radioactive materials disposal.</p>
0430	<p>Dedicated Student Fees</p> <p>Fees collected that are dedicated to the support of specific courses or activities. Examples include lab fees, fees for continuing education programs, health fees, athletic and recreation center fees, technology fees, and renewable energy fees.</p>
0434	<p>Hazardous Waste Cleanup Recoveries</p> <p>Amounts collected by the Department of Ecology for mandatory and voluntary cleanup of hazardous waste cleanup activities, clean up of oil and non-oil spills and environmental restoration.</p>
0440	<p>Indirect Cost Reimbursement</p> <p>To record indirect cost reimbursement associated with grants, contracts and other agreements.</p>
0441	<p>Contributions and Grants</p> <p>Contributions and grants received by the state that are not restricted by contract or grant. Amounts received may be expended for or by the account/program receiving the monies for the purposes for which the monies were given.</p>
0444	<p>Grant Repayments</p> <p>Amounts collected as repayments of loan principal associated with a loan made under a federal or state loan program or other budgeted loan.</p>
0445	<p>Unemployment Compensation Reimbursement</p> <p>Reimbursement for unemployment benefits paid in-lieu of taxes of received from state agencies. (RCW 50.44.060)</p>
0447	<p>Health Benefit Payments</p> <p>Subsidy reimbursement and rebate payments received for health benefits. Not considered federal revenue.</p>

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Code	Title
0448	<p>Statewide Indirect Cost Recoveries</p> <p>Any indirect costs or cost allocation amounts recovered as a result of the inclusion of the Statewide Cost Allocation Plan (SWCAP) allocation in an agency's indirect rate or cost allocation plan. Amounts recovered by an agency are to be deposited into the General Fund.</p>
0450	<p>Sales of Goods and Supplies - Proprietary Funds</p> <p>To record the sale of merchandise purchased for resale. This revenue source must be used when expenses are recorded to cost of goods sold (Object F).</p>
0458	<p>Public Facilities District Payment</p> <p>To record annual payment received as required by RCW 36.100.040.</p>
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. Does not include amounts classified as Beer or Wine Taxes. (chapters 66.08 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 Department of Enterprise Services, Office of Risk Management from state agencies for coverage in the state's liability program. Also includes premiums for active employees collected by Health Care Authority for medical, dental, life, and long-term disability insurance.</p>
0497	<p>Charges For Transportation Services</p> <p>Revenues collected for transportation services to include such things as ferry services, toll revenue, and transponder sales.</p>
0498	<p>Tort Claim Reimbursement</p> <p>Reimbursements to the state for tort claim damages - for example, damages to property and lost revenues - caused by third parties.</p>
0499	<p>Other Revenue</p> <p>Revenue that the state receives from individuals, organizations, businesses and other governments for goods and services in conjunction with state sponsored programs without specific revenue source coding assigned to them. Examples include industrial insurance refunds, miscellaneous student services, and photocopying.</p>
04DS	<p>Unclaimed Property Distributions</p> <p>To record funds distributed by the Department of Revenue to owners, property reported under the Uniform Unclaimed Property Act. (chapter 63.29 RCW)</p>

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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; including treasurer's transfers of resources collected by one state agency/account to the agency/account that expends the resources.	

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<b>Code</b>	<b>Title</b>
0611	<p>Bond Transfers In</p> <p>Transfers of bond proceeds to an account as specified by law.</p>
0612	<p>Bond Transfers Out</p> <p>Transfers of bond proceeds from an account as specified by law.</p>
0621	<p>Operating Transfers In</p> <p>Transfers of revenue to one account from another without a requirement for repayment (this is the positive revenue). Generally, operating transfers in and out (Revenue Source Codes 0621 and 0622) net to zero at the agency level.</p>
0622	<p>Operating Transfers Out</p> <p>Transfers of revenues from one account to another without equivalent flows of assets in return (this is the negative revenue). Generally, operating transfers in and out (Revenue Source Codes 0621 and 0622) net to zero at the agency level.</p>
0623	<p>Investment Administration Transfers</p> <p>Transfers of revenue from various accounts managed by the State Investment Board (SIB) to the State Investment Board Expense Account (Account 031) as needed to cover the operating expenses of SIB. (RCW 43.33A.160) (SIB Only)</p>
0626	<p>Noncash Revenue Transfers - Compensation</p> <p>Transfers of revenue between operating accounts (other than the General Fund) and non cash Special Account Retirement Contribution Increase Revolving Account (Account 427) or the Salary and Insurance Increase Revolving Account (Account 406).</p>
0627	<p>Noncash Revenue Transfers - Other</p> <p>Transfers of resources other than cash.</p>
0633	<p>Timber Tax Transfer</p> <p>Transfers of timber tax collected on behalf of the state from the Timber Tax Distribution Account (Account 02W) to the General Fund. (RCW 84.33.041)</p>

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Code	Title
0634	Streamlined Sales and Use Tax Mitigation Transfer  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)
0635	Air Pollution Control (Ride Share) Transfer  Transfers between the Air Pollution Control Account (Account 216) and the General Fund.
0636	State Treasurer's Service Account Transfer  Transfers from the State Treasurer's Service Account (Account 404) to the General Fund.
0637	Liquor Excise Tax Account Transfer  Transfers of liquor excise taxes from the Liquor Excise Tax Account (Account 107) to the Liquor Revolving Account and the General Fund. (RCW 82.08.170)
0638	General Fund and Basic Health Plan Trust Account Transfer - Marijuana Revenues  Transfers of marijuana revenues from the Dedicated Marijuana Account (Account 315) to the General Fund and the Basic Health Plan Trust Account. (RCWs 69.50.540(2)(d) and 69.50.540(5)(g))
0639	Electric Vehicle Sales Tax Exemption Transfer  Transfers from the Multimodal Transportation Account to the General Fund. (RCW 82.08.809)
0640	Washington Opportunity Pathways Account Transfer - Lottery Revenues  Transfers of lottery revenues from the State Lottery Account (Account 577) and the Shared Game Lottery Account (Account 433) to the Washington Opportunity Pathways Account (Account 17F). (RCWs 67.70.240(3) and 67.70.340(1) and (2))
0641	Stadium & Exhibition Account Transfer - Lottery Revenues  Transfers of lottery revenues from the State Lottery Account (Account 577) to Stadium and Exhibition Center Account (Account 816). (RCW 67.7.240(5))

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<b>Code</b>	<b>Title</b>
0642	<p>Student Achievement Account Transfer - Lottery Revenues</p> <p>Transfers of lottery revenues from the State Lottery Account (Account 577) and the Shared Game Lottery Account (Account 433) to the Student Achievement Account (Account 299). (RCW 67.70.240(3); 67.70.340(1) and (2))</p>
0643	<p>Education Construction Account Transfer - Lottery Revenues</p> <p>Transfers of lottery revenues from the State Lottery Account (Account 577) and the Shared Game Lottery Account (Account 433) to the Education Construction Account (Account 253). (RCW 67.70.240(3); 67.70.340(1) and (2))</p>
0644	<p>General Fund Transfer - Lottery Revenues</p> <p>Transfers of lottery revenues from the Shared Game Lottery Account (Account 433) to the General Fund. (RCW 67.70.340(4))</p>
0645	<p>Budget Stabilization Transfer</p> <p>Transfers from the General Fund to the Budget Stabilization Account (Account 14B). (RCW 43.79.495)</p>
0647	<p>Child and Family Reinvestment Account Transfer</p> <p>Transfers from the General Fund to the Child and Family Reinvestment Account (Account 18T). (RCW 74.13.107)</p>
0648	<p>Commute Trip Reduction Transfer</p> <p>Transfers from the Multimodal Transportation Account (Account 218) to the General Fund to reimburse the General Fund for tax credits provided to businesses participating in the commute trip reduction program. (RCW 82.70.040)</p>
0649	<p>Unclaimed Property Transfer</p> <p>Transfers of unclaimed property between the Unclaimed Personal Property Account (Account 196) and the General Fund. (RCW 63.29.230)</p>
0651	<p>Flood Control Transfer</p> <p>Transfers from the General Fund to the Flood Control Assistance Account (Account 02P). (RCW 86.26.007)</p>

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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))
0659	Site Closure Account Transfer  Transfers from the Perpetual Surveillance and Maintenance Account (Account 500). (RCW 43.200.080)
0663	Recreation Access Pass Transfer  Transfers of the proceeds from the sale of discover passes and day-use permits from the Recreation Access Pass Account (Account 237) to the State Wildlife Account (Account 104), the Park Land Trust Revolving Account (Account 087), and the Parks Renewal and Stewardship Account (Account 269). (2SSB 5622)
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))

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 of the same plan to initiate the monthly pension benefit payment process. (DRS Only)</p>

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

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	Employee Pension Contributions  Contributions received from employees 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 Leases  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 Escrow Agents for Refunded COPs  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 Escrow Agents for Refunded Bonds</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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**Uniform Chart of Accounts**

75.80.40

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

## Uniform Chart of Accounts

Code	Title
0871	Special Items  Significant items, subject to management's control, that are either 1) unusual in nature or 2) infrequent in occurrence. (OFM only)
0872	Extraordinary Items  Extraordinary items are both 1) unusual in nature and 2) infrequent in occurrence. (OFM only)
	<b>0900 - Non-Revenue Activities*</b>  Amounts related to various suspense codes that must be adjusted to zero at year-end.
0901	Interagency Reimbursements  Amounts received from another agency to reimburse for expenditures that cannot immediately be allocated to the proper expenditure coding.
0902	Recoveries of Current Expenditure Authority Expenditures  Amounts received from a non-state entity to reimburse for expenditures that cannot immediately be allocated to the proper expenditure coding.
0920	Items Placed in Suspense  Amounts received by an agency that are identifiable by account, but cannot be immediately allocated to the proper revenue source coding.
0921	Rental Excise Tax Suspense  Rental taxes received by an agency pending remittance to the Department of Revenue.
0925	Undistributed Receipts  Amounts received for which the correct coding is pending determination.
0940	Deposit Adjustments and Returned Checks  Amounts due to an agency related to deposit adjustments or NSF checks.

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



## Chapter 85 - Accounting Procedures

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### **85.10 Budgetary Accounting Procedures**

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

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

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

**85**  
**Accounting Procedures**

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**85.20 Revenue and Cash Receipts**

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

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**85.22 Deposit Adjustments and Returned Payments**

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

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

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

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**85.30 Encumbrances**

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85.30.10 Encumbrance accounting July 1, 2013

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**85.32 Goods and Services Expenditures**

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85.32.10 Agency responsibilities July 1, 2008

85.32.15 Special definitions Jan. 1, 2012

85.32.20 Expenditure authorization Jan. 1, 2012

85.32.25 Priority of expenditures June 7, 2012

85.32.30 Payment processing documents July 1, 2013

85.32.40 Payment processing June 1, 2014

85.32.50 Timing of payment June 7, 2012

85.32.60 Rapid invoice processing June 1, 2002

85.32.70 Purchase card Jan. 1, 2013

85.32.80 Waste recycling procedures Jan. 1, 2012

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**85.34 Payroll and Other Related Activities**

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85.34.10 Payroll July 1, 2011

85.34.20 Shared leave July 1, 2011

85.34.30 Amounts due deceased employees May 1, 1999

85.34.40 Salary overpayment recoveries June 1, 2004

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**85.36 Disbursement Processing**

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85.36.10 Agency disbursement processes July 1, 2000

85.36.20 Disbursement mechanisms July 1, 2013

85.36.30 Treasury account requirements Jan. 1, 2012

85.36.40 Local account requirements July 1, 2010

85.36.50 Recording July 1, 2010

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**85.38 Other Warrant Procedures**

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85.38.10	Agency-initiated warrant cancellations	July 1, 2013
85.38.15	Non-deliverable warrant	July 1, 2012
85.38.20	Lost or destroyed warrants	July 1, 2015
85.38.30	Redeemed warrants reported as lost or destroyed	July 1, 2013
85.38.40	Statutorily canceled warrants	June 1, 2014
85.38.50	Liability for canceled warrants/checks	May 1, 1999
85.38.60	"X" warrants	Jan. 1, 2012
85.38.70	"X" and blank state warrant stock control procedures	Jan. 1, 2012
85.38.80	Warrant voiding and destruction procedures	Jan. 1, 2012
85.38.90	Local check control procedures	May 1, 1999

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**85.40 Belated and Sundry Claims**

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85.40.10	Belated claims	Jan. 1, 2016
85.40.20	Sundry claims	Jan. 1, 2016

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

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

**85**  
**Accounting Procedures**

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**85.50      Cash**

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85.50.10	Deposit of treasury or treasury trust receipts	July 1, 2011
85.50.20	Deposit of local receipts	July 1, 2008
85.50.30	Undeposited receipts	May 1, 1999
85.50.40	Reconciliation of cash receipts and deposits	July 1, 2011
85.50.50	Petty cash - general information	July 1, 2011
85.50.60	Accounting for petty cash in treasury accounts	June 1, 2015
85.50.70	Accounting for petty cash in local accounts (including treasury trust accounts)	June 1, 2015

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**85.52      Investments**

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85.52.10	About investments	July 1, 2003
85.52.20	Short-term investments	June 1, 2003
85.52.30	Non-current investments	July 1, 2015
85.52.40	Investment pools	July 1, 2010
85.52.50	Permanent funds	July 1, 2013
85.52.60	Deferred compensation plans (IRC Section 457)	July 1, 2001
85.52.70	Securities lending	May 1, 1999
85.52.80	Reverse purchase agreements	May 1, 1999
85.52.90	Subsidiary ledgers are required for certain investments	May 1, 1999

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**85.54      Receivables**

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

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**Accounting Procedures**

85.54.42	Private donation pledges	July 1, 2004
85.54.44	Travel advances receivable	July 1, 2010
85.54.45	Other receivables	July 1, 2004
85.54.50	Receivable collection procedures	June 1, 2014
85.54.52	Collecting NSF checks	Jan. 1, 2012
85.54.55	Uncollectible receivables	July 1, 2008
85.54.60	Documentation	May 1, 1999
85.54.65	Subsidiary ledgers	July 1, 2012

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**85.56 Inventories**

85.56.10	Inventory management and control procedures are in Chapter 35	May 1, 1999
85.56.20	Consumable inventories	June 1, 2014
85.56.30	Merchandise inventories in proprietary fund type accounts	May 1, 1999
85.56.40	Donations of consumable inventories	Jan. 1, 2014

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**85.58 Prepaid Expenses**

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

85.60.10	About capital assets	July 1, 2009
85.60.20	Asset valuation	July 1, 2001
85.60.30	Acquisition of capital assets	July 1, 2015
85.60.40	Depreciation/amortization of capital assets	June 1, 2013
85.60.45	Impairment of capital assets and related insurance recoveries	July 1, 2009
85.60.50	Disposal of capital assets	Jan. 1, 2014
85.60.60	Reconciliation of capital assets	July 1, 2012
85.60.70	Capital assets acquired through capital lease	July 1, 2008

**85**  
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85.60.80	Capital assets acquired through Certificates of Participation (COP)	July 1, 2012
85.60.90	Accounting for the construction of capital assets	July 1, 2008
85.60.95	Accounting for the transfer of vehicles to the State Motor Pool	Jan. 1, 2012
85.60.97	Accounting for Interagency/Interfund Capital Asset Transfers	Jan. 1, 2014

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**85.65      Assets - Illustrative Entries**

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85.65.10	These entries are for illustrative purposes	May 1, 1999
85.65.12	Deposit of cash revenues	May 1, 1999
85.65.14	Petty cash - treasury and treasury trust accounts	June 1, 2015
85.65.16	Petty cash - local accounts	June 1, 2015
85.65.18	Accounting for the acquisition of non-current investments	Jan. 1, 2014
85.65.20	Accounting for earnings and costs associated with non-current investments	July 1, 2003
85.65.22	Accounting for fair value adjustment to non-current investments	July 1, 2013
85.65.24	Accounting for the sale of non-current investments	July 1, 2013
85.65.28	Accounting for deferred compensation (IRC Section 457)	June 1, 2011
85.65.30	Taxes receivable	May 1, 1999
85.65.32	Receivables	July 1, 2001
85.65.33	Travel advances receivable	July 1, 2010
85.65.34	Due from federal government	May 1, 1999
85.65.36	Long-term loans	June 1, 2011
85.65.38	Consumable inventories - periodic inventory method	June 1, 2011
85.65.40	Consumable inventories - perpetual inventory method	May 1, 1999
85.65.42	Merchandise inventories in proprietary fund type accounts - periodic inventory method	May 1, 1999
85.65.44	Merchandise inventories in proprietary fund type accounts - perpetual inventory method	May 1, 1999
85.65.46	Donations of consumable inventories	Jan. 1, 2014
85.65.50	Prepaid expenses	May 1, 1999
85.65.52	Acquisition of capital assets	July 1, 2015

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85.65.54	Assets that do not meet the state's capitalization policy	July 1, 2009
85.65.56	Depreciation/amortization	July 1, 2009
85.65.58	Disposal of capital assets	July 1, 2012
85.65.60	Trade-in of capital assets	July 1, 2008
85.65.62	Capital assets acquired through capital lease	July 1, 2006
85.65.64	Accounting for the construction of capital assets	July 1, 2009
85.65.66	Interagency/Interfund Capital Asset Transfers	Jan. 1, 2014

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**85.70 Short-Term Liabilities**

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85.70.10	About short-term liabilities	May 1, 1999
85.70.20	Establishing short-term liabilities	July 1, 2009
85.70.30	Accounts payable	May 1, 1999
85.70.40	Unavailable revenues	June 1, 2015
85.70.45	Unearned revenues	June 1, 2015
85.70.50	Short-term portion of long-term obligations	June 1, 2004

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**85.72 Long-Term Obligations**

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85.72.10	About long-term obligations	June 1, 2013
85.72.15	State Finance Committee approval	July 1, 2008
85.72.20	Bonds payable	June 1, 2013
85.72.30	Lease-purchase agreements payable	July 1, 2014
85.72.40	Certificates of Participation (COP)	June 1, 2013
85.72.50	Vacation leave payable	July 1, 2009
85.72.60	Sick leave payable	June 1, 2004
85.72.65	Compensatory time payable	July 1, 2009
85.72.70	Termination benefits	July 1, 2006

**85**  
**Accounting Procedures**

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**85.74 Special Liabilities**

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85.74.10	Vendor payment advance	May 1, 1999
85.74.20	Public works contracts - retention of payments	July 1, 2012
85.74.30	Unclaimed property	July 1, 2008
85.74.40	Claims and judgments	Oct. 1, 2011
85.74.50	Pollution remediation obligations	July 1, 2009
85.74.55	Other post employment benefit (OPEB) obligations	July 1, 2008

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**85.80 Fund Equity**

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

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85.85.10	General	July 1, 2003
85.85.15	Establishment of short-term liabilities	May 1, 1999
85.85.20	Payment of short-term liabilities	May 1, 1999
85.85.24	Unavailable revenues	June 1, 2013
85.85.25	Unearned revenues	June 1, 2015
85.85.30	Fund bond debt issuance and servicing	June 1, 2013
85.85.35	General obligation bond debt issuance and servicing	Jan. 1, 2011
85.85.40	Lease-purchase agreements	Mar. 17, 2010
85.85.45	Equipment Certificates of Participation (COP)	June 1, 2013
85.85.50	Real Estate Certificates of Participation (COP)	June 1, 2013
85.85.52	Real Estate Certificates of Participation (COP) refunding	June 1, 2013
85.85.55	Vendor payment advances	July 1, 2003
85.85.60	Retention of payments	July 1, 2012
85.85.65	Claims and judgments	July 1, 2001

**85**  
**Accounting Procedures**

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**85.90 Interfund/Interagency Activities**

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85.90.10	Interfund/interagency activities	July 1, 2008
85.90.20	Interfund loans	July 1, 2001
85.90.30	Interfund/interagency services provided and used	Jan. 1, 2012
85.90.40	Payment procedures for selected central services agency charges	June 1, 2016
85.90.50	Transfers	July 1, 2008
85.90.60	Reimbursements (Objects S & T)	July 1, 2009
85.90.70	Agency vendor payment revolving account charges	July 1, 2001

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

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

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

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

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

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

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**85.90.40**  
June 1, 2016

**Payment procedures for selected central services agency charges**

85.90.40.a

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

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

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

85.90.40.b

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

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

## Accounting Procedures

CENTRAL SERVICE AGENCY			PAYING AGENCY	
Agency No. and Name	Account	Revenue Source Code	Object Code	Billing/Payment Schedule
<b>(105) Office of Financial Management</b>				
Personnel Services – State agencies other than higher education	415	0420	EN	July, October, January and April (Quarterly billings in advance based on classified salaries.
Labor Relations	436	0420	EN	July, October, January and April (Quarterly billings in advance) based on .1% of salaries of employees covered by a bargaining unit.
TLA Debt Payment	466	0499	EL	Billed quarterly based on budgeted FTEs.
Core Financials System Replacement	466	0420	EL	Billed quarterly based on budgeted FTEs.
Personnel Services - Higher Education	455	0420	EN	July, October, January and April (Quarterly billings in advance) based on classified salaries.
Statewide Accounting, Budgeting, and Forecasting	468	0420	EZ	Billed quarterly based on budgeted FTEs.
<b>(110) Office of Administrative Hearings</b>	484	0420	EV	Monthly actuals for billable staff time are billed by the end of the following month.
<b>(147) OMWBE</b>	453	n/a	n/a	Covered by vendor-paid contract management fee assessed on all contracts managed within DES Contracts and Legal Division.
<b>(163) Consolidated Technology Services</b>				
Computer Services	458	0420	EL	Monthly actuals billed after month end.
State Data Center Allocation	458	0499	EL	Billed monthly based on budgeted IT expenses.
Telecommunications Services	458	0420	EB	Monthly actuals billed after month end.
HRMS Production Support	472	0420	EL	Annual invoice.
Enterprise Systems Fee	472	0420	EL	Billed monthly based on budgeted FTEs.
Access Washington	461	0420	EL	Billed monthly based on budgeted FTEs.
Geospatial Portal	461	0420	EL	Weighted Factor 4-part index (portal downloads, number of GIS staff, agency FTEs, annual ESRI maintenance costs).
OCIO	458	0420	EL	Billed monthly based on budgeted FTEs in IT job classifications.
<b>(179) Dept. of Enterprise Services</b>				
Parking Services	045	0402	EK	Prepaid, and billed monthly, quarterly and annually.
Engineering and Architectural Services	057	n/a	JK	Varies by agency.
Capital Campus Maintenance and Operations	422	0420	EK	Billed monthly following services performed.

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



## Chapter 90 - State Reporting

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### 90.10 General State Reporting Policies

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90.10.10	Purpose and scope of these policies	June 1, 2016
90.10.20	Authority for these policies	June 1, 2016
90.10.30	Applicability	June 1, 2016
90.10.40	Using the Agency Financial Reporting System (AFRS) - roles and responsibilities	June 1, 2016
90.10.50	Some agencies have component unit reporting requirements	June 1, 2016
90.10.60	Agency prepared reports must reconcile with AFRS and the CAFR	June 1, 2016
90.10.70	Agencies must comply with reporting due dates	June 1, 2016

### 90.20 Fiscal Year-End Cut-Off Procedures

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90.20.05	Introduction	June 1, 2016
90.20.10	Cash cut-off date and policies	June 1, 2016
90.20.15	Prior period adjustments and corrections	June 1, 2016
90.20.20	Revenue recognition	June 1, 2016
90.20.25	Expenditure/expense recognition	June 1, 2016
90.20.30	Expenditure/expense accruals for single year operating expenditure authority - mid-biennium	June 1, 2016
90.20.35	Expenditure/expense accruals for biennial expenditure authority - mid-biennium	June 1, 2016
90.20.40	Expenditure/expense accruals - end of biennium	June 1, 2016
90.20.45	Unliquidated estimated accrued expenditures/expenses – immaterial prior period adjustments	June 1, 2016
90.20.47	Shortages in estimated accrued expenditures/expenses in appropriated accounts – belated claims	June 1, 2016
90.20.50	Interagency accruals	June 1, 2016
90.20.55	Accounting estimates	June 1, 2016
90.20.60	Interfund accruals	June 1, 2016
90.20.62	Fund balance	June 1, 2016

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**State Reporting**

90.20.65	Agency fund type accounts	June 1, 2016
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90.20.80	Office of Financial Management analysis and CAFR preparation	June 1, 2016
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**90.30 Fiscal Year-End Cut-Off - Illustrative Entries**

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90.30.30	Material prior period adjustments	June 1, 2016
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90.30.80	Intra-agency reimbursements (Object T)	June 1, 2016
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**90.40 State Disclosure Forms**

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## 90.10

# General State Reporting Policies

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### 90.10.10

June 1, 2016

### Purpose and scope of these policies

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

### 90.10.20

June 1, 2016

### Authority for these policies

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

### 90.10.30

June 1, 2016

### Applicability

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

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

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**90.10.40**

June 1, 2016

**Using the Agency Financial Reporting System - roles and responsibilities**

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

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

90.10.40.a

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

This includes:

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

90.10.40.b

**Consolidated Technology Services (CTS)** is responsible for assisting agencies in complying with AFRS processing requirements.

This includes:

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

90.10.40.c

**Agencies** are responsible for:

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

90.10.40.d

**Administering agencies** are responsible for:

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

90.10.40.e

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

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

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**90.10.50**

June 1, 2016

**Some agencies have component unit reporting requirements**

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

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

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

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**90.10.60**

June 1, 2016

**Agency prepared reports must reconcile with AFRS and the CAFR**

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

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**90.10.70**

June 1, 2016

**Agencies must comply with reporting due dates**

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



## 90.20 Fiscal Year-End Cut-Off Procedures

### 90.20.05

June 1, 2016

### Introduction

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

The closing calendar for fiscal year 2016 is as follows:

- The last regular working day of the fiscal year is **June 30, 2016**. Refer to the Office of the State Treasurer's (OST) closing schedule for cut-off dates for treasury activity.
- **Interagency invoices** must be mailed by **July 22, 2016**. Refer to Subsection 90.20.50.
- **Phase 1** is for agencies to record revenue and expenditure/expense accruals. Phase 1 closes **July 29, 2016**. Refer to Subsections 90.20.20 through 90.20.65.
- **Phase 2** is for agencies to record adjustments necessary to correct year-end totals. Phase 2 closes **September 2, 2016**. Refer to Subsection 90.20.70.

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

Following the close of Phase 2:

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

State agencies are not allowed to make entries in AFRS after Phase 2 close, unless approved by OFM.

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

**90.20.10**

June 1, 2016

**Cash cut-off date and policies**

90.20.10.a

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

90.20.10.b

**Treasury accounts**

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

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

90.20.10.c

**Local accounts**

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

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

**90.20.15**  
June 1, 2016

**Prior period adjustments and corrections**

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

OFM makes the final determination as to whether a prior period adjustment is material or immaterial based on materiality at the reporting unit level or fund statement code level.

At the agency level, prior period adjustments that equal or exceed the threshold level computed annually at the roll-up fund level as listed in Subsection 75.30.40 of this manual are to be brought to the attention of the agency's OFM Accounting Consultant. For purposes of Subsection 75.30.40, the threshold level is the lesser of (a) \$1 million or (b) the greater of the following two amounts: five percent of roll-up fund equity or one percent of roll-up fund gross activity (revenues plus expenditures/expenses). This threshold level is intended to identify adjustments for consideration of the cause and if there is a need to modify agency accounting processes so as to avoid similar adjustments in the future.

90.20.15.a

**Material prior period adjustments**

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

- Journal Voucher - Forward a properly completed journal voucher or equivalent toolbox entry with supporting documentation referencing the attached footnote disclosure signed by the agency's fiscal officer indicating approval. Agencies assign the current document number and leave the reference document number blank.
- Footnote Disclosure - Include a description of the nature of the adjustment, and its impact on beginning balances.

90.20.15.b

Material prior period adjustments (except for agency fund type accounts and Subsidiary Accounts 997 and 999) are offset to GL Code 9720 "Prior Period Material Corrections (OFM Only)." Refer to Subsection 90.30.30.a for an illustrative entry.

90.20.15.c Material prior period adjustments to Subsidiary Accounts 997 and 999 are offset to GL Code 9910 “Current Period Clearing Account (Subsidiary Accounts Only).” Refer to Subsection 90.30.30.b for an illustrative entry.

90.20.15.d All material prior period adjustments (as reflected on the agency prepared journal voucher) are entered in AFRS by OFM after approval by the OFM Assistant Director, Accounting Division.

90.20.15.e **Immaterial prior period adjustments and corrections**

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

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

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

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

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

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

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

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

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

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

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

90.20.15.f

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

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

90.20.15.g

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

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

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

**90.20.20**

June 1, 2016

**Revenue recognition**

90.20.20.a

**Governmental fund type accounts**

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

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

- Taxes imposed on exchange transactions (gross receipts and fuel taxes,) pertaining to underlying exchange transactions that occur as of June 30, are accrued as revenue in the concluding fiscal year if expected to be collected within twelve months of fiscal year-end.
- Federal grant revenues are recognized according to the guidelines provided in Subsection 50.30.70. In general, federal grant revenues are recognized when the qualifying grant expenditures are made provided that the availability criteria are met.
- Revenues from licenses, permits, and fees related to prior services or activity (such as fees based on volume of activity) are accrued as revenue in the period in which the service or activity occurs. Revenues from licenses, permits, and fees related to a future time period (such as driver and motor vehicle licenses) are recognized as revenue in the fiscal year in which they are collected.
- Property taxes, which are due and expected to be collected within 60 days of the fiscal year-end, are accrued as revenues in the concluding fiscal year for Generally Accepted Accounting Principles (GAAP) reporting purposes. Property taxes which are due and expected to be collected after 60 days are accrued as unavailable revenue (GL codes 5192 or 5292).

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

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

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

90.20.20.c **Revenue accrual**

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

90.20.20.d **Revenue accrual estimate adjustments**

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

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

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

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

If cash was received or a receivable recorded for revenue which **does not** meet the revenue recognition criteria for governmental fund type accounts, record the amount in GL Code 5192 “Unavailable Revenues - Short-Term” or GL Code 5292 “Unavailable Revenues - Long-Term” depending upon when the revenue is expected to be recognized. Generally in governmental funds, accrued revenue sources are deemed unavailable if not expected to be collectible within 12 months of fiscal year end. Accordingly, the use of GL Code 5192 is very limited. Refer to Subsection 85.70.40. Balances recorded to GL Code 5292 are recognized as revenue in a future period when they meet the availability recognition criteria. Refer to Subsection 90.30.40.c for an illustrative entry.

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

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

90.20.20.g      **Treasury deposit income**

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

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

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

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

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

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

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

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

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**90.20.25**

June 1, 2016

**Expenditure/expense recognition**

90.20.25.a

**Governmental fund type accounts**

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

90.20.25.b

**Proprietary and trust fund type accounts**

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

90.20.25.c

**All accounts**

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

**90.20.30**

June 1, 2016

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

## 90.20.30.a

**Expenditure/expense accruals**

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

## 90.20.30.b

**Estimates**

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

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

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

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

## 90.20.30.c

**Encumbrances**

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

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

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**90.20.35**  
June 1, 2016

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

90.20.35.a

**Expenditure/expense accruals**

Record all expenditure/expense accruals charged against biennial expenditure authority by Phase 1 close of the ensuing year. Both actual and estimated accruals are to be recorded in GL Code 6505 "Accrued Expenditures/Expenses." Actual accruals are based on an invoice or the amount is otherwise known.

90.20.35.b

**Estimates**

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

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

90.20.35.c

**Encumbrances**

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

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

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

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

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**90.20.40**

June 1, 2016

**Expenditure/expense accruals - end of biennium**

90.20.40.a

**Expenditure/expense accruals**

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

90.20.40.b

**Estimates**

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

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

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

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

90.20.40.c

**Encumbrances - operating expenditure authority**

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

90.20.40.d

**Encumbrances - capital expenditure appropriations**

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

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**90.20.45**  
June 1, 2016

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

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

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**90.20.47**  
June 1, 2016

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

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

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**90.20.50**

June 1, 2016

**Interagency accruals**

90.20.50.a

Interagency receivables/payables are required to be in balance at fiscal year-end by Phase 1B close on August 19, 2016. Agency cooperation is essential to balance interagency receivables and payables at the statewide level. Agencies are to contact the other agencies involved to resolve any differences. If disagreements exist, the OFM Accounting Consultant assigned to each agency should be contacted to resolve the issues.

Interagency GL Codes include:

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

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

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

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

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

Unless prior arrangements have been made between the billing agency and billed agency, interagency billings for services rendered as of June 30 are to be sent out by vendor agencies no later than July 22. If a vendor agency cannot produce actual billings by July 22, the agency is to send out estimated billings by July 22 and follow up with the actual bill as soon as possible. Estimated billings are to be clearly marked as estimates.

Actual billings received by customer agencies are to be accrued in GL Code 6505 “Accrued Expenditures/Expenses” by Phase 1 close in the concluding fiscal year, using Fiscal Month 99 or 25.

For a **biennial expenditure authority** at mid-biennium, expenditures related to estimated billings received by customer agencies are accrued in GL Code 6505 “Accrued Expenditures/Expenses” by Phase 1 close in the concluding fiscal year using Fiscal Month 99.

At the **end of an expenditure authority period**, expenditures related to estimated billings received by customer agencies are accrued in GL Code 6560 “Estimated Accrued Expenditures/Expenses” by Phase 1 close in the concluding fiscal year using Fiscal Month 99 or 25.

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

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

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

90.20.50.b

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

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

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

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

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

90.20.50.c

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

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

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

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**90.20.55**

June 1, 2016

**Accounting estimates**

90.20.55.a

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

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

90.20.55.b

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

90.20.55.c

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

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

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

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

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

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**90.20.60**

June 1, 2016

**Interfund accruals**

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

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

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

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**90.20.62**

June 1, 2016

**Fund balance**

Agencies are responsible for reviewing the fund balance general ledger (GL) codes in AFRS of the governmental fund type accounts to which they post activity and reclassifying as appropriate. Each account is designated a closing GL code within the classifications of: nonspendable, restricted, committed, assigned or unassigned. Refer to Subsection 75.40.20 for a description of these GL codes. A portion of the residual activity balance may be more appropriately reported in a fund balance GL code in a classification other than that of the designated closing code. Refer to Subsection 75.30.50 for the closing GL code for each account. If questions exist regarding fund balance classification, contact your assigned OFM Accounting Consultant.

Refer to Subsection 90.30.90 for an illustrative entry.

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**90.20.65**

June 1, 2016

**Agency fund type accounts**

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

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**90.20.70**

June 1, 2016

**Adjustment and reconciliation activity**

90.20.70.a

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

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

90.20.70.b

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

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

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

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

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

For governmental fund type accounts, ensure that the amount of all new Certificates of Participation (COPs) recorded in Subsidiary Account 999 agrees to amounts reported in the governmental fund type accounts in GL Code 3221 “Other Financing Sources” and Revenue Source Code 0807 “Certificates of Participation” and GL 3210 “Cash Revenues” and Revenue Source Code 0854 “Refunding COPs Issued.” Refer to Subsections 85.85.45 and 85.85.50.

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

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

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

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

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

*ER report to use: Accounting/Budget/Appropriations Overspent*

6. **Fund balance review.** Review the balances in fund balance GL codes in governmental fund type accounts to ensure appropriate classification and compliance with order of spending policies. Refer to Subsections 80.30.65 and 90.20.62.

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

**Governmental fund type accounts only:**

**Inventory:**

1410 Consumable Inventories, and  
9120 Nonspendable Consumable Inventories

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

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

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

(Refer to Subsection 90.20.35.c)

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

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

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

(Refer to Subsection 90.20.40.d)

**Exception situations:**

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

**Receivables** - In governmental fund type accounts, GL Codes 9131 “Nonspendable Receivables – Long-Term” and the long-term 16XX “Receivables” are to agree, with one exception: there is to be no reserve if the long term receivable is offset by GL Code 5292 “Unavailable Revenues – Long-Term” or other 52XX long term liability GL codes.

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

7. **General ledger balance review.**

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

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

*ER reports to use:*

Agencies:

*Accounting/Agency Trial Balance*

*Accounting/Exceptions/General Ledger Accounts with Unchanged Balances*

*Accounting/Exceptions/Questionable Balance – Assets and Deferred Outflows of Resources*

*Accounting/Exceptions/Questionable Balance – Liabilities and Deferred Inflows of Resources*

**Administering agencies** are to review asset, deferred outflows of resources, liability, deferred inflows of resources, and equity balances for the accounts they administer for reasonableness. If adjustments are required, administering agencies are to contact the other agencies involved. Agencies contacted are to make the requested adjustments in AFRS, or if necessary, have the agency's assigned OFM Accounting Consultant assist with making the adjustment in AFRS. Refer to Subsection 80.10.90.

Administering Agencies:

*Above reports plus Administering Agency/Administering Agency Trial Balance.*

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

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

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

**Budgeted proprietary fund type accounts** - Normally, payments received by proprietary fund type accounts for goods and services are recorded as revenue with appropriate revenue source codes (refer to Subsection 90.30.70.b for an illustrative entry). However, in the case of budgeted proprietary fund type accounts, interagency reimbursements are recorded for budgetary purposes as credits to

expense using Object S. These cases require additional entries to record revenue and to eliminate expenditure reductions for GAAP reporting. Record revenue by crediting GL Code 3225 “Revenue Adjustments/Eliminations (GAAP)” with appropriate revenue source codes and record the expenditure recovery elimination by debiting GL Code 6525 “Expense Adjustments/Eliminations (GAAP),” with appropriate subobjects within Object S. The GAAP adjustment accounts, GL Codes 3225 and 6525, are not recognized for budgetary reporting. For GAAP reporting purposes, interagency reimbursements are reflected as revenues since the two expense GL Codes, 6510 and 6525, offset each other. Refer to Subsection 85.90.60.b for further information and to Subsection 90.30.70.a for illustrative entries.

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

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

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

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

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

11. **Interagency and interfund receivables and payables in fiduciary funds.** Fiduciary funds may not report assets or liabilities that belong to the state itself. Accordingly, interagency and interfund receivables and payables in fiduciary fund type accounts (e.g. Account 035) must be eliminated for financial reporting purposes and the related asset or liability reported in the appropriate account. Interagency and interfund receivable and payable balances in fiduciary fund type accounts should be zero at June 30.

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

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

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

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

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

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

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

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

Using the assumption that employees are currently taking the leave that they most recently earned (last in, first out), and given that accrued vacation and sick leave generally increase year to year, the long-term designation (GL Codes 5225 and 5227) is generally appropriate. Under this assumption, vacation and sick leave liabilities would be classified

short term only when special circumstances exist, such as a significant number of retirements or terminations (resulting in unusually high vacation and sick leave buy-out) are expected in the next year.

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

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

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

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

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

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

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

Long-term obligations other than bonds, leases, and COPs related to the acquisition of capital assets (purchased or constructed) should be reported in GL 5298 “Other Obligations – Capital Related”.

16. **Pollution remediation obligations.** Record pollution remediation obligations (GL Code 5287) for governmental fund type accounts in Account 999 “General Long-Term Obligations Subsidiary Account.” In proprietary and trust fund type accounts, pollution remediation obligations are always fund liabilities. They are separated into short-

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**State Reporting**

term liabilities (e.g., accounts payable, claims and judgments payable, or accrued salaries) using appropriate general ledger codes and long-term liabilities using GL Code 5287 “Pollution Remediation Obligation.” Refer to Subsection 85.74.50.

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

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

If applicable, the Site Status Report is due on Phase 1B close, and a copy is required to be submitted with the Financial Disclosure Certificate. Refer to Subsections 90.40.75 question 6 and 90.40.95.

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

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

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

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

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

Therefore, an adjustment is required to record revenue by crediting GL Code 3225 “Revenue Adjustments/Eliminations (GAAP)” with an appropriate revenue source code and debiting GL Code 6525 “Expense

Adjustments/Eliminations (GAAP)” Object T. Only in the case of GL Code 6525 transfers is there no corresponding Object T offset. Refer to Subsection 85.90.60.a for further information and to Subsections 85.95.50 and 90.30.80.a for illustrative entries.

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

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

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

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

*ER report to use: Accounting/Prior Period Adjustment Activity*

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

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

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

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

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

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

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

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

*ER report to use: Accounting/Agency Trial Balance*

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

*ER report to use: Accounting/Transfers*

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

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

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

90.20.70.c

**Federal revenue/expenditure balancing**

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

90.20.70.d      **Disclosure form information should be accurately recorded in AFRS**

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

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**90.20.80**      **Office of Financial Management analysis and CAFR preparation**  
June 1, 2016

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

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

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

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

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**90.20.90**      **State Auditor's Office audit**  
June 1, 2016

90.20.90.a      During the fiscal year end cut-off process, SAO may recommend **material** adjustments to agencies' balances. Agencies are to review these recommended adjustments and notify their assigned OFM Accounting Consultant of the adjustments promptly.

90.20.90.b      All audit adjustments are recorded on a journal voucher form or equivalent toolbox entry, assigned a current document number by the audited agency, indicating the applicable biennium and fiscal month, and signed by the audited agency's fiscal officer indicating agreement or disagreement. Agencies are to cooperate with and assist the auditor, to ensure the audit adjustment journal voucher is complete and accurately prepared.

90.20.90.c      Agencies are to submit SAO audit adjustments to OFM promptly. SAO audit adjustments are to be reviewed by the agency's assigned OFM Accounting Consultant. If appropriate, OFM will post the recommended adjustments in AFRS.



## 90.30 Fiscal Year-End Cut-Off Illustrative Entries

### 90.30.10

June 1, 2016

### These entries are for illustrative purposes

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

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

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

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

### 90.30.20

June 1, 2016

### Cash revenues

90.30.20.a

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

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

90.30.20.b

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

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**State Reporting**

**90.30.30**

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

**90.30.30**

June 1, 2016

**Material prior period adjustments**

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

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

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

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

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

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**State Reporting**

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

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

**90.30.35**

June 1, 2016

**Immaterial prior period adjustments and corrections**

90.30.35.a

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

	<b>Dr.</b>	<b>Cr.</b>
Accounts Payable (5111)	500	
Immaterial Adjustments to Prior Periods (3215)		500
Revenue Source Code (0486) “Recoveries of Prior Expenditure Authority Expenditures”		

90.30.35.b

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

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

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

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

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

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

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

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

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

	<b>Dr.</b>	<b>Cr.</b>
Furniture and Equipment (2410)	10,000	
Capital Asset Adjustment (General Capital Asset Subsidiary Account Only) (6597) Subject WF “Capital Asset Adjustment”		10,000

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

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

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

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

**90.30.40**  
June 1, 2016

**Accrued, unavailable and unearned revenues**

90.30.40.a

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

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

90.30.40.b

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

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

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

90.30.40.c

To record a long-term receivable in a governmental fund type account for revenue which meets the asset recognition criteria but is not expected to be collected within one year. Refer to Subsection 90.20.20.e.

	<b>Dr.</b>	<b>Cr.</b>
Appropriate Long-term Receivable GL Code (16XX)	xxx	
Unavailable Revenues (5292)		xxx

90.30.40.d

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

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

**90.30.50**

June 1, 2016

**Vendor payment transactions**

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

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

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

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

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

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

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

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

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

90.30.50.d To record the accrual of **estimated** expenditures/expenses for goods and services received but not paid for by June 30. Usually the invoice has not been received by Phase 1 close. Estimated expenditures/expenses may also be items for which you anticipate an invoice amount based upon expenditure trend information, such as regular quarterly invoices. Refer to Subsections 90.20.30 through 90.20.40 and 90.20.55.

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

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

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

**90.30.60 Encumbrance transactions**

June 1, 2016

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

	<b>Dr.</b>	<b>Cr.</b>
Encumbrances (6410)	xxx	
Reserved for Encumbrances (9510)		xxx

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

	<b>Dr.</b>	<b>Cr.</b>
Reserved for Encumbrances (9510)	xxx	
Encumbrances (6410)		xxx

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

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

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**90.30.70 Interagency reimbursements (Object S)**

June 1, 2016

90.30.70.a	To record an interagency reimbursement received by a <b>budgeted proprietary fund type account</b> for salaries and benefits during the fiscal year. Refer to Subsections 85.90.60.b, 85.95.60 and 90.20.70.b.		
		<b>Dr.</b>	<b>Cr.</b>
	Cash in Bank (1110) or Receipts In-Process (7110) or Journal Vouchers In-Process (7140)	xxx	
	Cash Expenditures/Expenses (6510) Subobject SA (Salaries)		xxx
	Cash Expenditures/Expenses (6510) Subobject SB (Benefits)		xxx
	Expense Adjustments/Eliminations (GAAP) (6525) Subobject SA (Salaries)	xxx	
	Expense Adjustments/Eliminations (GAAP) (6525) Subobject SB (Benefits)	xxx	
	Revenue Adjustments/Eliminations (GAAP) (3225) (with appropriate revenue source code)		xxx
90.30.70.b	To record an interagency reimbursement received by a <b>non-budgeted proprietary fund type account</b> during the fiscal year.		
		<b>Dr.</b>	<b>Cr.</b>
	Cash in Bank (1110) or Receipts In-Process (7110) or Journal Vouchers In-Process (7140)	xxx	
	Cash Revenues (3210) (with appropriate revenue source code)		xxx

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**State Reporting**

**90.30.80**

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

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

**90.30.80**

June 1, 2016

**Intra-agency reimbursements (Object T)**

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

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

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

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

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

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

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**90.30.90**

June 1, 2016

**Fund Balance Reclassification**

To record a reclassification of fund balance. For purposes of this example, assume that bond proceeds are deposited in Account 064, that some proceeds remain unspent at year end and that the bond resolution restricts the use of the unspent proceeds. Per Subsection 75.30.50, Account 064 has a designated closing GL Code of 9310 "Committed for Higher Education." In light of the bond resolution and the descriptions of the fund balance GL codes in Subsection 75.40.20, the agency determines that the unspent bond proceeds portion of the amount in GL Code 9310 should be reclassified to GL code 9230 "Restricted for Higher Education." This entry increases the restricted fund balance GL code and decreases the committed fund balance GL code.

	<b>Dr.</b>	<b>Cr.</b>
Committed for Higher Education (9310)	xxx	
Restricted for Higher Education (9230)		xxx



## 90.40 State Disclosure Forms

### 90.40.10

June 1, 2016

### Introduction to state disclosure forms and lead sheet

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

The state Disclosure Forms application is an electronic way of capturing detail data for various aspects of an agency's activities. Each of the disclosure forms covers specific detail or other information that is not readily available from the data collected in AFRS.

All forms are completed online. The signed Financial Disclosure Certification form including attachments, as necessary, is to be emailed to OFMAccounting@ofm.wa.gov by September 14, 2016.

Due Dates	Reporting Items
August 19, 2016	Phase 1B Close: <ul style="list-style-type: none"> <li>• Certain state disclosure forms*</li> <li>• Pollution Remediation site status report, refer to Subsection 90.40.75</li> <li>• Interagency Receivable/Payable balancing, refer to Subsection 90.20.50</li> </ul>
September 2, 2016	Phase 2 Close - remaining state and all federal disclosure forms
September 14, 2016	Financial Disclosure Certification form
January 31, 2017	Federal Assistance Certification form

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

- Bond Debt by Major Class – Summary of Activity Disclosure
- Bonds Payable General Disclosure
- Bond Sales Disclosure
- Cash and Investments General Disclosure
- Cash and Investments Restricted Disclosure
- Cash on Hand and in Bank Disclosure
- Certificates of Deposit (Non-negotiable) Disclosure
- Certificates of Participation Disclosure - Agencies
- Certificates of Participation Disclosure - OST

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**State Reporting**

If your agency cannot complete some or all of the Phase 1B forms listed above by August 19, 2016, you need to request an extension by sending a memo to your assigned OFM Accounting Consultant. The memo should list the form(s) for which an extension is needed and the date by which your agency can complete the form(s).

In order to accurately complete the disclosure forms by the due date, agencies should review the information in the Agency Financial Reporting System (AFRS) that is associated with the information on the disclosure forms and make necessary adjustments in AFRS prior to the end of Phase 2.

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

- Miscellaneous
- Financial Disclosure Certification

The remainder of the disclosure forms may or may not apply to your agency.

Specify on the lead sheet if a form is completed or not applicable by selecting “Yes” or “N/A” in the “Completed” column. If there is AFRS data pre-filled on a disclosure form for your agency, the Lead sheet will identify the form as “Required” and you must complete it.

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

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

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

If you have a question regarding disclosure form reporting, contact your assigned OFM Accounting Consultant.

### State Disclosure Form Lead Sheet

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

<b>State Disclosure Forms</b>	<b>SAAM</b>	<b>Required</b>	<b>Completed</b>
<b>Due August 19, 2016 - Phase 1B Disclosure Forms</b>			
Bond Debt by Major Class – Summary of Activity Disclosure	90.40.55		Yes / N/A
Bonds Payable General Disclosure	90.40.55		Yes / N/A
Bond Sales Disclosure	90.40.55		Yes / N/A
Cash and Investments General Disclosure	90.40.20		Yes / N/A
Cash and Investments Restricted Disclosure	90.40.20		Yes / N/A
Cash on Hand and in Bank Disclosure	90.40.20		Yes / N/A
Certificates of Deposit (Non-negotiable) Disclosure	90.40.20		Yes / N/A
Certificates of Participation Disclosure – Agencies	90.40.45		Yes / N/A
Certificates of Participation Disclosure – OST	90.40.45		Yes / N/A
<b>Due September 2, 2016 - Phase 2 Disclosure Forms</b>			
Capital Assets - Summary of Activity Disclosure	90.40.38		Yes / N/A
Inventory Disclosure	90.40.35		Yes / N/A
Lease Disclosure	90.40.45		Yes / N/A
Liabilities by Major Class – Summary of Activity Disclosure	90.40.45		Yes/ N/A
Long-Term Construction Commitments Disclosure	90.40.40		Yes / N/A
Miscellaneous Disclosure	90.40.75	<b>Required</b>	Yes
Pension Disclosure – Higher Education	90.40.70		Yes / N/A
Pension Disclosure – DRS	90.40.70		Yes / N/A
Taxes Receivables Disclosure	90.40.30		Yes / N/A
Transfer Disclosure	90.40.60		Yes / N/A
Unavailable and Unearned Revenues Disclosure	90.40.50		Yes / N/A
<b>Due September 14, 2016 - Certification</b>			
Financial Disclosure Certification	90.40.95	<b>Required</b>	Yes

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**90.40.20**

June 1, 2016

**Cash and investments disclosure****General Instructions**

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

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

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

- FDIC insurance separately covers demand deposits and interest bearing deposits up to \$250,000 each, per taxpayer identification number (TIN), per bank.
- PDPC provides for a collateral pool for protection of balances in excess of the FDIC limits on deposit with Washington public depositories.
- NCUA insurance covers federal and state-chartered credit union accounts up to \$250,000 per TIN, per credit union. Per chapter 39.58 RCW, \$250,000 is the maximum deposit allowed in any one credit union, and excess deposits are not covered by the PDPC.

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

There are three cash and investment disclosure forms:

90.40.20.a

**Cash and Investments General Disclosure**

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

90.40.20.b

**Cash and Investments Restricted Disclosure**

This form contains questions about restricted cash. Balances in GL Codes 1140 and 1240 "Restricted Cash and Investments" and GL Code 1150 "Cash with Fiscal Agents" are prefilled from AFRS and agencies are asked to provide a description of the nature of the restriction. The form also asks agencies to report unspent bond proceeds and any other externally restricted cash and investments recorded in AFRS at June 30.

90.40.20.c

**Cash on Hand and in Bank Disclosure**

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

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

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

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

90.40.20.d

**Certificates of Deposit (Non-negotiable) Disclosure**

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

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

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

### Cash and Investments General Disclosure

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

#### 90.40.20.A Cash and Investments General Disclosure

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

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

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

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

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

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

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

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

Name of Institution	Amount	Purpose

6. Has your agency entered into any agreements that commit the state, upon request, to make additional investment purchases?

No \_\_\_\_\_ Yes \_\_\_\_\_ If yes, provide a listing of the unfunded investment commitments by type of investment.

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**Cash and Investments General Disclosure** – continued

7. Did your agency engage in **securities lending** activities during the fiscal year?

No \_\_\_\_\_ Yes \_\_\_\_\_ If yes, provide the following information:

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

8. Did your agency engage in **reverse repurchase agreements** during the fiscal year?

No \_\_\_\_\_ Yes \_\_\_\_\_ If yes, provide the following information:

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

**Cash and Investments General Disclosure** – concluded

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

No \_\_\_\_\_ Yes \_\_\_\_\_ If yes, provide the following information:

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

### Cash and Investments – Restricted Disclosure

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**90.40.20.B Cash and Investments Restricted Disclosure**

**1. GL Code 1140 Restricted Cash and Investments - Current Operations**

Per SAAM Subsection 75.40.20, GL Code 1140 is used to record restricted cash and investments held by escrow agents and trustees that will be used in current operations for the payment of current liabilities. Examples include amounts held pursuant to a third party agreement that will be expended for current operations and amounts held to liquidate a current liability such as the retained percentage of contracts payable.

Please provide details about the balance in AFRS in GL Code 1140 at June 30.

Account	Amount	Describe the restriction

**2. GL Code 1240 Restricted Cash and Investments - Noncurrent**

Per SAAM Subsection 75.40.20, GL Code 1240 is used to record cash and investments held by escrow agents and trustees that are restricted and will not be used in current operations. Examples include amounts held pursuant to an advance refunding agreement; amounts restricted by debt covenant for the acquisition or construction of noncurrent assets; or amounts held in trust pursuant to a third party agreement that will not be used in current operations.

Please provide details about the balance in AFRS in GL Code 1240 at June 30.

Account	Amount	Describe the restriction

**3. GL Code 1150 Cash with Fiscal Agents**

Per SAAM Subsection 75.40.20, GL Code 1150 is used to record cash deposited with fiscal agents for the payment of state obligations. Amounts held **may be** restricted.

Please provide details about the balance in AFRS in GL Code 1150 at June 30.

Account	Amount	Is this amount restricted?		If yes, describe the restriction.
		No	Yes	

**Cash and Investments Restricted Disclosure** – concluded

4. **Unspent bond proceeds**

Does your agency have unspent bond proceeds in AFRS cash and investment balances at June 30 (other than amounts already disclosed in #1-3 above)?

No\_\_ Yes\_\_ If yes, please provide the following information:

Account      Amount      GL Code      Comment (optional)

Account	Amount	GL Code	Comment (optional)

5. **Other Externally Restricted Cash & Investments**

Does your agency have other cash and investment balances held **outside the state treasury** at June 30 that are not available for use in operations because of an **external restriction** (other than the amounts disclosed in #1-4 above)? Examples include: cash and investments held in a bank account outside the treasury for future debt service payments or retainage.

No\_\_ Yes\_\_ If yes, please provide the following information:

Account      Amount      GL Code      Describe the external restriction

Account	Amount	GL Code	Describe the external restriction

**Cash on Hand and in Bank Disclosure**

**Example:**

Agency Code: 0123 Agency Title: Any Agency

**90.40.20.C Cash on Hand and in Bank Disclosure**

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

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

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

\*Note: If you have AFRS data in this form you also need to complete the “Cash and Investments General Disclosure” form.

### Certificates of Deposit (Non-negotiable) Disclosure

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**90.40.20.D Certificates of Deposit (Non-negotiable) Disclosure**

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

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**90.40.30**

June 1, 2016

**Taxes Receivable disclosure****General Instructions**

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

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

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

The types of taxes receivable include the following:

- Property
- Sales
- Business and occupation
- Estate
- Fuel
- Real estate excise tax
- Insurance premium
- Beer and wine
- Marijuana
- Other (a description is required)

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

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

### Taxes Receivable Disclosure

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**90.40.30.A Taxes Receivable Disclosure**

**Taxes Receivable**

Account Code & Title	GL Code & Title	Tax Type	Description of Other (required)	Amount

Note: An Account/GL Code may have more than one tax type.

**Reconciliation**

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

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**90.40.35**

June 1, 2016

**Inventory disclosure****General Instructions**

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

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

Refer also to Subsections 35.10.40 and 35.10.45.

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

Inventory methods include:

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

## Inventory Disclosure

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**90.40.35.A Inventory Disclosure**

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

Note: An Account/GL Code may have more than one valuation method.

**Reconciliation**

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

**90.40.38**

June 1, 2016

**Capital assets – summary of activity disclosure****General Instructions**

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

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

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

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

**Deletions** should reflect the sale or disposal of an asset.

**Adjustments** may include:

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

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

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

**Adjustments** may include:

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

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

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

## Capital Assets - Summary of Activity Disclosure

**Example:**

Agency Code: 0123 Agency Title: Any Agency

**90.40.38.A Capital Assets - Summary of Activity Disclosure**

### Capital Assets

Increases in assets will be debit amounts and should be entered as positive numbers.  
 Decreases in assets will be credit amounts and should be entered as negative numbers.  
 Adjustments can be either debit or credit amounts. Examples of Adjustments include: transfers between agencies and/or accounts, impairments, and certain immaterial prior year corrections.  
 Adjustments require an entry in the Comment field.

Account Code & Title	GL Code & Title	Beginning Balance from AFRS	DR Additions	CR Deletions	Adjustments	Calculated Ending Balance	Ending Balance from AFRS	Difference (Must be zero)	Comment
<i>Example 1: Purchase of an asset in a proprietary fund type account.</i>									
608 - Accident Account	2410 Furnishings and Equipment	500,000	5,000	0	0	505,000	505,000	0	
<i>Example 2: Disposal of an asset in a proprietary fund type account.</i>									
608 - Accident Account	2350 Leasehold Improv	200,000	0	(200,000)	0	0	0	0	
<i>Example 3: Transfer of assets from a proprietary fund type account to Account 997 "General Capital Assets Subsidiary Account."</i>									
608 - Accident Account	2210 Buildings	28,000,000	0	0	(28,000,000)	0	0	0	Transfer of assets from Account 608 to Account 997
997 - General Capital Assets	2210 Buildings	0	0	0	28,000,000	28,000,000	28,000,000	0	Transfer of assets to Account 997 from Account 608

**Capital Assets - Summary of Activity Disclosure** – continued

**Depreciation and Allowance for Depreciation**

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

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

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

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

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**State Reporting**

**90.40.38**

<i>Example 7: Transfer of allowance for depreciation from a proprietary fund type account to Account 997 "General Capital Assets Subsidiary Account."</i>									
608 - Accident Account	2220 Allow for Depreciation	(6,000,000)	0	0	6,000,000	0	0	0	<i>Transfer of allow for depn from Account 608 to Account 997</i>
997 – General Capital Assets Subsidiary Account	2220 Allow for Depreciation	0	0	0	(6,000,000)	(6,000,000)	(6,000,000)	0	<i>Transfer of allow for depn to Account 997 from Account 608</i>
<i>Example 8: Immaterial prior year correction to allowance for depreciation. Prior year was over depreciated in Account 997 "General Capital Assets Subsidiary Account)."</i>									
997 – General Capital Assets Subsidiary Account	2420 Allow for Depreciation	(110,000)	0	0	10,000	(100,000)	(100,000)	0	<i>Prior period correction to Allow for Depn</i>

\*Data from AFRS

\*\* A minor difference may exist due to rounding.

**Reconciliation of Depreciation Expense to Allowance for Depreciation**

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

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

If there is a difference, provide an explanation below:

### Capital Assets - Summary of Activity Disclosure

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**90.40.38.A Capital Assets - Summary of Activity Disclosure**

#### Capital Assets

Increases in assets will be debit amounts and should be entered as positive numbers.  
 Decreases in assets will be credit amounts and should be entered as negative numbers.  
 Adjustments can be either debit or credit amounts. Examples of adjustments include: transfers between agencies and/or accounts, impairments, and certain immaterial prior year corrections. Adjustments require an entry in the Comment field.

Account Code & Title	GL Code & Title	Beginning Balance from AFRS	DR Additions	CR Deletions	Adjustments	Calculated Ending Balance	Ending Balance from AFRS	Difference (Must be zero)	Comment

#### Depreciation and Allowance for Depreciation

Increases to depreciation expense are debits. If you have a credit to depreciation expense, please review and correct it in AFRS if appropriate, otherwise explain it below.  
 Increases to allowance for depreciation are credits. A debit to allowance for depreciation would be appropriate if there was a sale or disposal of an asset. If an asset is sold or disposed of, the asset GL code is credited and the allowance for depreciation GL code is debited.  
 Adjustments can be either debit or credit amounts. Examples of adjustments include: transfers between agencies and/or accounts, impairments, and certain immaterial prior year corrections. Adjustments require an entry in the Comment field.

Account Code & Title	GL Code & Title	Beginning Balance from AFRS	DR	CR	Adjustments	Calculated Ending Balance	Ending Balance from AFRS	Difference (Must be zero)**	Comment

\* Data from AFRS  
 \*\* A minor difference may exist due to rounding.

#### Reconciliation of Depreciation Expense to Allowance for Depreciation

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

Total Depreciation Expense debits from above

Total Allowance for Depreciation credits from above

Difference (should be zero)

\_\_\_\_\_  
 \_\_\_\_\_

If there is a difference, provide an explanation below:

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**90.40.40**  
June 1, 2016

**Long-term construction commitments disclosure**

**General Instructions**

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

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

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

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

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

### Long-Term Construction Commitments Disclosure

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**90.40.40.A Long-Term Construction Commitments Disclosure**

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

**Reconciliation**

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

**90.40.45**  
June 1, 2016

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

**General Instructions**

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

90.40.45.a

**Lease Disclosure**

This form collects information about operating and capital leases.

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

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

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

Agencies are to report the following:

**1. Operating leases (state agency is lessee)**

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

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

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

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

The net present value of future minimum lease payments for Capital Leases is compared to the AFRS balances in GL Codes 5172 and 5272, including balances in Account 999 “General Long-Term Obligations Subsidiary Account.” Any difference must be explained.

**3. Capital leases (state agency is lessee)**

Agencies disclose the gross amount of assets recorded under capital leases less allowance for depreciation as of June 30. Balances are reported by fund type and by major class of asset. Include capital assets reported in Account 997 “General Capital Assets Subsidiary Account.”

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

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

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

90.40.45.b

**Liabilities by Major Class – Summary of Activity Disclosure**

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

<b>Liability - Major Class</b>	<b>GL Codes</b>
Claims and judgments payable	5113, 5118, 5119, 5149, 5213, 5285, 5286
Leases	5172, 5272
Other obligations	5247, 5297, 5298, 5299
Pollution remediation liability	5287
Tuition benefits payable	5184, 5284

- All agencies with liability balances (beginning or ending) and/or activity during the fiscal year in any of the GL codes noted above are required to complete this disclosure form by account.
- Beginning and ending balance columns are automatically filled with data from AFRS. The ending balance will agree with the total column on a Trial Balance report.
- Adjustments can be either debit or credit amounts. Examples of adjustments include: transfers between agencies and/or accounts, and certain immaterial prior year corrections. Adjustments require an entry in the Comment field.
- For this form, **reclassifications** between long-term and short-term GL codes are to be disregarded, and should not be included in the increases (CR) or decreases (DR) columns.
- For **capital leases** (GL Codes 5172 and 5272) recorded in Account 999 “General Long-Term Obligations Subsidiary Account” **new issues** (increases) are to agree to amounts reported in governmental fund-type accounts in Revenue Source Code 0809 “Capital Lease Acquisitions.”

90.40.45.c

### Certificates of Participation (COPs) Disclosure – Agencies

- All agencies with COP balances (beginning or ending) and/or activity during the fiscal year in GL Codes 5173, 5273, 5920, and/or 1911 are required to complete this disclosure form by account.
- Agencies are **required** to reconcile COP fiscal year activity and year-end GL balances to OST’s records. An OST COP fiscal year activity and year-end balances report is provided to agencies in July. All COP balances must be reconciled by the close of Phase 1B.
- Beginning and ending balance columns are automatically filled with data from AFRS. The ending balance will agree with the total column on a Trial Balance report.
- For this form, **reclassifications** between long-term and short-term GL codes are to be disregarded, and should not be included in the increases (CR) or decreases (DR) columns.
- For COP (GL Codes 5173 and 5273) recorded in Account 999 “General Long-Term Obligations Subsidiary Account,” **new issues** (increases) are to agree to amounts reported in governmental fund type accounts in Revenue Source Codes 0807 “Certificates of Participation” and 0854 “Refunding COPs Issued.”
- In proprietary fund type accounts, **new issues** (increases) should equal the par amount of the new COP.
- For GL Code 1911 “Unamortized Discounts on Certification of Participation”, the balance is normally a debit, increases are normally debits, and decreases are normally credits. Enter increases in the Increase column, as positive amounts. Enter decreases in the Decrease column, as negative amounts.

90.40.45.d

### Certificates of Participation (COPs) Disclosure - OST

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

## Lease Disclosure

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

### 90.40.45.A Lease Disclosure

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

**Example:**

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

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

**Lease Disclosure** – continued

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

**Example:**

*In the example below, the agency has an operating lease with an external entity in a governmental fund type account that expires in two years, and the agency has no capital leases.*

Fiscal Year	Governmental and Internal Service fund type accounts		Enterprise fund type accounts	
	Operating Leases	Capital Leases	Operating Leases	Capital Leases
2017	500,000			
2018	500,000			
2019				
2020				
2021				
2022 – 2026				
2027 – 2031				
2032 – 2036				
2037 – 2041				
2042 – 2046				
Total Future Minimum Payments	1,000,000			

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

**Reconciliation of Capital Leases to AFRS:**

\*Includes Account 999 General Long-Term Obligations  
Subsidiary Account

**Governmental  
and Internal  
Service fund  
type accounts\***      **Enterprise  
fund type  
accounts**

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

If there is a difference, provide an explanation below.

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

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

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

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

Fiscal Year	Governmental and Internal Service fund type accounts		Enterprise fund type accounts	
	Noncancelable Operating Leases	Capital Leases	Noncancelable Operating Leases	Capital Leases
2017				
2018				
2019				
2020				
2021				
2022 – 2026				
2027 – 2031				
2032 – 2036				
2037 – 2041				
2042 – 2046				
Total Future Minimum Receipts				

## Liabilities by Major Class – Summary of Activity Disclosure

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

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

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

Reclassifications between long-term and short-term GL codes are to be disregarded and should not be included in the Increases (CR) or Decreases (DR) columns.

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

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

**Certificates of Participation Disclosure - Agencies**

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**90.40.45.C Certificates of Participation Disclosure - Agencies**

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

The total Beginning Balance, principal paid (Decreases), new COP issues (Increases), and Ending Balance for GL Codes 5173/5273 must agree to the Office of the State Treasurer’s year-end COP report.

For new COPs in Account 999, refer to the reconciliation box below.

For COPs in proprietary fund type accounts the Increases amount should equal the par amount of the new COP.

Reclassifications between long-term and short-term GL codes are to be disregarded and should not be included in the Increases or Decreases columns.

Account Code & Title	Major Class	GL Code	Beginning Balance from AFRS	Decreases	Increases	Calculated Ending Balance	Ending Balance from AFRS	Difference (Must be zero)
<b>Total of GLs 5173/5273</b>								

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

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

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

	Operating Account Code	AFRS Amount
Revenue Source Codes 0807 and 0854		
Account 999 Increases amount reported above		
Difference (should be zero)		
If there is a difference, provide an explanation below:		

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

Office of the State Treasurer

Agency Code: 0100      Agency Title: (Bond Retirement and Interest)

**90.40.45.D Certificates of Participation Disclosure – Office of the State Treasurer**

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

Fiscal Year	Equipment Principal	Equipment Interest	Real Estate Principal	Real Estate Interest
2017				
2018				
2019				
2020				
2021				
2022 – 2026				
2027 – 2031				
2032 – 2036				
2037 – 2041				
2042 – 2046				
Totals:				

<b>Reconciliation</b>			
GL Code	Entered Amount	AFRS Amount	Difference (Must be zero)
5173			
5273			

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

No \_\_\_\_\_ Yes \_\_\_\_\_

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

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

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

No \_\_\_\_\_ Yes \_\_\_\_\_

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

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

State Agency	Project	Amount
	Total	

---

**90.40.50**

June 1, 2016

**Unavailable and unearned revenues disclosure**

**General Instructions**

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

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

- 5190 and 5290 Unearned Revenues
- 5192 and 5292 Unavailable Revenues

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

- Charges for services
- Donable goods
- Grant or donation
- Miscellaneous/Other\*
- Other taxes
- Property taxes
- Timber sales
- Tolls
- Transportation related charges

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

Also complete these fields on the form:

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

**Unearned Revenues (GL Codes 5190 and 5290):**

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

Examples of revenues not yet earned include:

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

Refer also to Subsections 85.70.45.

**Unavailable Revenues (GL Codes 5192 and 5292):**

May be reported only in governmental fund type accounts. Revenues that are unavailable are recorded to GL Codes 5192 and 5292.

GL Code 5292 should be used to offset a receivable for which the asset recognition criteria has been met, but the governmental fund revenue recognition criteria has not been met. Generally, in governmental funds, accrued revenue sources are deemed unavailable if collectible beyond one year. Examples include long term receivables and contracts associated with the harvest of timber that extend beyond 12 months.

GL Code 5192 should be used only in limited instances where revenue associated with a receivable does not meet the revenue recognition criteria and will be collected within one year. An example where GL Code 5192 is properly used is to offset property taxes receivable that are expected to be collected after 60 days following year end but within one year.

Refer also to Subsection 85.70.40.

## Unavailable and Unearned Revenues Disclosure

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

### 90.40.50.A Unavailable and Unearned Revenues Disclosure

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

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

### Reconciliation

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

**90.40.55**

June 1, 2016

**Bond debt disclosure****General Instructions**

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

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

90.40.55.a

**Bonds Payable General Disclosure**

This form contains **general questions** concerning arbitrage rebate requirements, IRS communications, variable rate demand obligations, and capitalized interest.

90.40.55.b

**Bond Debt by Major Class – Summary of Activity Disclosure**

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

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

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

**Table 1 - Bond Debt GL Codes Reconciliation to AFRS**

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

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

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

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

### **Table 2 - Debt Service Requirements**

Agencies should disclose their upcoming debt service by fiscal year based on the information in their bond amortization schedules. The amount reported as principal in fiscal year 2017 should agree to the amount in the short term GL Codes 5161, 5162, 5163, 5164, 5167, or 5169.

### **Table 3 – Reconciliations**

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

1. Compares the total ending principal in Table 1 to the principal total in Table 2.
2. Compares the short term GL codes to the fiscal year 2017 principal reported in Table 2.

**Table 4 - Bonds Outstanding – Type and Interest Rate**

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

**Table 5 - Bonds Authorized but Unissued**

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

**Table 6 - Other Bond Related GL Codes Reconciliation to AFRS**

<b>GL Title</b>	<b>GL Codes</b>
Zero coupon bonds – Accreted Interest Payable	5165/5212
Unamortized discounts on bonds sold	1910
Unamortized premiums on bonds sold	5910

Complete the table to disclose activity related to unamortized bond premiums and discounts, and accreted interest payable (GL Codes 1910, 5165, 5212 and 5910) as of June 30. Current year amortization activity should be recorded in GL Codes 6512 or 6593 “Amortization Expense” Subobject WB “Amortization.”

**Table 7 – Pledged Revenue for Revenue Bonds**

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

**Table 8 – Reconciliation of Future Revenue Pledged**

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

90.40.55.c

**Bond Sales Disclosure**

This form collects required disclosure information about **current year bond sales** including refunding issues, defeased debt outstanding at year end, and bond issues subsequent to year end.

### Current year bond sales

For bond sales, disclose the following information by Proprietary or Governmental fund type:

- Account the bonds were recorded in AFRS
- Name of bond series
- Delivery date of bond series
- Type of Bond
- Is it a Refunding Bond?
- Is it a Taxable Bond?
- Purpose of the Bonds
- Par amount for the Bond series per the official statement
- Bond series premium/discount

This form will check the amounts disclosed against the amounts reported in the Bond Debt by Major class disclosure form and against AFRS data.

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

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

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

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

- **The difference between the cash flows required to service the old bond debt and the cash flows required to service the new bond debt and complete the refunding.** When measuring the difference between the two cash flows, additional cash used to complete the refunding paid from resources other than proceeds of the new bond debt (for example, for issuance costs or payments to the escrow agent) should be added to the new bond debt cash flows. Accrued interest received at the bond issuance date should be excluded from the new bond debt cash flows. If the new bond debt is issued in an amount greater than that required for the

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**State Reporting**

refunding, only that portion of bond debt service applicable to the refunding should be considered.

- **The economic gain or loss resulting from the transaction.**  
Economic gain or loss is the difference between the present value of the old bond debt service requirements and the present value of the new bond debt service requirements, discounted at the effective interest rate and adjusted for additional cash paid, as noted above.

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

**Defeased bonds outstanding at year end**

The state is required to disclose debt defeased in substance that remains outstanding in an advance refunding. If your agency has performed your own bond debt refunding (not through OST) disclose this amount at June 30.

**Bonds issued subsequent to year end**

The state is also required to disclose debt issued subsequent to June 30. Disclose requested information about debt issued in the period between July 1 and December 31 of the current fiscal year.

## Bonds Payable General Disclosure

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

### 90.40.55.A Bonds Payable General Disclosure

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

No \_\_\_\_\_ Yes \_\_\_\_\_

If yes, please provide the following information:

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

\$ \_\_\_\_\_

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

No \_\_\_\_\_ Yes \_\_\_\_\_

If yes, please provide details.

\_\_\_\_\_

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

No \_\_\_\_\_ Yes \_\_\_\_\_

If yes, provide the following information:

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

\_\_\_\_\_

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

\$ \_\_\_\_\_

**Bonds Payable General Disclosure** – concluded

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

No \_\_\_\_\_ Yes \_\_\_\_\_

If yes, provide the following information:

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

## Bond Debt by Major Class – Summary of Activity Disclosure

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

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

**Table 1 - Bond Debt GL's Reconciliation to AFRS**

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

If your agency issues General Revenue bonds: Of the June 30 principal amount reported above, what amount is for General Revenue bonds? \$\_\_\_\_\_

List what types of revenues are considered “general revenues” for the purpose of paying General Revenue debt service (for example student tuition, sales and service revenue, interest):

---

**Table 2 - Bond Debt Service Schedule**

Fiscal Year	General Obligation and Other Bonds Payable Principal	General Obligation and Other Bonds Payable Interest	Revenue Bonds Principal	Revenue Bonds Interest
2017				
2018				
2019				
2020				
2021				
2022 – 2026				
2027 - 2031				
2032 - 2036				
2037 - 2041				
2042 - 2046				
2047 - 2051				
2052 - 2056				
Total				

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

**Table 3 - Reconciliations**

A. The total ending balance in Table 1 must agree to the total principal amount reported in Table 2.	
	<b>Amounts</b>
Subtotal of ending balances of applicable GL Codes in Table 1: GL Codes 5161/5261 and 5162/5262 and 5167/5267/1667 and 5163/5263 and 5164/5264 and 5169/5269	\$ _____
Principal amount totals reported in Table 2 Debt Service Schedule	_____
Difference (should be zero)	\$ _____
If there is a difference, provide an explanation below.	
_____	
B. The short-term GL code amounts in AFRS must agree to the principal amount reported in Table 2.	
	<b>Amounts</b>
GL Codes 5161, 5162, 5163, 5164, 5167, and 5169 (from AFRS)	\$ _____
Principal amount for the next fiscal year reported in Table 2 Debt Service Schedule	_____
Difference (should be zero)	\$ _____
If there is a difference, provide an explanation below.	
_____	

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

**Table 4 – Bonds Outstanding – Type and Interest Rate**

Account	Type of Bond	Low Interest Rate	High Interest Rate

**Table 5 – Bonds Authorized but Unissued**

Account	Purpose	Type of Bond	Authorized but Unissued at June 30

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

Current year amortization activity should be recorded in GL Codes 6512 or 6593 “Amortization Expense” Subobject WB “Amortization.”							
Account	Debt Class/GL Code	Beginning Balance from AFRS	DR	CR	Calculated Ending Balance	Ending Balance from AFRS	Difference (Must be zero)

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

**Table 7 – Pledged Revenue for Revenue Bonds**

Account	Source of Revenue Pledged	Current Year Revenues Pledged (net)	Current Year Debt Service (prin + int)	Future Revenues Pledged (prin + int)	Description of Debt (include year(s) issued)	Purpose of Debt	Ending Year of Commitment

Comments or Notes (including description of “Other”):

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

Revenue bond principal and interest amount totals reported in Table 2	\$ _____
General revenue bonds reported in Table 1	_____
Subtotal	_____
Future revenue pledged amount from above	_____
Difference (should be zero)	_____
If there is a difference, provide an explanation below:	

## Bond Sales Disclosure

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**90.40.55.C Bond Sales Disclosure**

Instructions: Complete this form after you complete the Bond Debt by Major Class disclosure form.

**1. Bond Sales**

Did your agency **issue bonds** this fiscal year (July 1 to June 30)?

No \_\_\_ Yes \_\_\_

If yes, provide the following information by account and bond issue series. If no, continue to questions 2 and 3.

**A. Proprietary Type Accounts**

Account the Bonds were recorded in AFRS	Bond issue series name	Bond delivery date	Type of Bond	Is it a Refunding Bond?	Is it a Taxable Bond?	Purpose of the Bonds	Par amount of the Bond series per the official statement	Amount reported as a New Issue (CR) in the Bond Debt by Major Class disclosure form	Difference (should be zero)	Increase (credit) in AFRS in Bond GLs 516x, 526x, 1667	Difference	Comment
522	2015A	10/1/2015	<i>Pledged Revenue</i>	No	No	<i>Student Housing</i>	1,000,000					
522	2016B	2/1/2016	<i>Pledged Revenue</i>	No	No	<i>Student athletic facility</i>	5,000,000					
						<i>Subtotal 522</i>	6,000,000	(6,000,000)	0	(6,002,000)	(2,000)	<i>Due to ST/LT reclass</i>
						<i>Agency Total</i>	6,000,000	(6,000,000)	0	(6,002,000)	(2,000)	

**B. Governmental Type Accounts**

Account the Bonds were recorded in AFRS	Bond issue series name	Bond delivery date	Type of Bond	Is it a Refunding Bond?	Is it a Taxable Bond?	Purpose of the Bonds	Par amount of the Bond series per the official statement	Bond Proceeds amount(s) reported in AFRS in revenue source codes 0859, 0860, 0864, 0865	Difference (should be zero)	Amount reported in Account 999 as a New Issue (CR) in the Bond Debt by Major Class disclosure form	Difference
252	2015C	9/1/2015	<i>General Revenue</i>	No	No	<i>Housing &amp; dining bonds</i>	8,000,000				
252	R2016D	4/1/2016	<i>Pledged Revenue</i>	Yes	No	<i>To refund housing &amp; dining bonds</i>	7,500,000				
						<i>Subtotal 252</i>	15,500,000	(15,500,000)	0		
						<i>Agency Total</i>	15,500,000	(15,500,000)	0	(15,500,000)	0

	Bond series Premium/ (Discount)	Premium/Discount reported in AFRS in Revenue Source codes 0858, 0856, 0862, 0863	Difference (should be zero)	Comment
2015C	900,000			Agency comment
R2016D	512,500			Agency comment
Subtotal 252	1,412,500	(1,412,500)	0	
Agency Total	1,412,500	(1,412,500)	0	

**C. Refunding Bonds** – additional information needed

**New Bond issue**

New Bond issue series name	Bond delivery date	Type of Bond	Purpose of the Bonds	New Bond series par amount per the official statement	Average interest rate of the New Bonds
R2016D	4/1/2016	Pledged Revenue	To refund housing & dining bonds	7,500,000	4.10

**Old Bond issue**

Par amount of the Old Bond being refunded (paid off)	Type of Bond	Purpose of the Old Bonds	Average interest rate of the Old Bonds
8,500,000	Pledged Revenue	Housing & dining	6.25

**Refunding Results**

Gross debt service savings/ (loss)	Savings will be over how many years	Economic gain/ (loss)	Comment
1,500,000	12	1,200,000	Agency comment

**2. Defeased bonds outstanding at year end**

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

\$ \_\_\_\_\_

**3. Bonds issued subsequent to year end**

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

No  Yes

If yes, provide the following information.

Bond issue series name, if issued	Bond delivery date or estimated date	Type of Bond	Is it a Refunding Bond?	Is it a Taxable Bond?	Purpose of the Bonds	Par amount of the Bond series per the official statement or estimated amount if unissued	Comment
2016C	11/1/2016	General Revenue	No	No	Bookstore renovation	5,000,000	Agency comment

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**90.40.60**  
June 1, 2016

**Transfer disclosure**

**General Instructions**

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

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

Transfers to be reported on the disclosure form:

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

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

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

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

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

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

**Transfers Disclosure**

**Example:**

Agency Code: 0123 Agency Title: Any Agency

**90.40.60.A Transfer Disclosure**

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

### Transfers Disclosure

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**90.40.60.A Transfer Disclosure**

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

**Reconciliation:**

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

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

**90.40.70**

June 1, 2016

**Pension disclosure****General Instructions**

The pension disclosure forms are used to accumulate the information required to calculate the state's Net Pension Assets and Liabilities, pension related deferred outflows and deferred inflows of resources and pension expense as well as to prepare note disclosures and required supplementary information for the state's CAFR. The information provided in the CAFR is intended to aid the reader of the financial statements in assessing:

- The stewardship of pension plan resources and the ongoing ability of the plan to pay pension benefits when due,
- The effect of pension plan operations and benefit commitments on the need for contributions by plan members, employers and other contributors,
- The state's net pension assets/liabilities related to its participation as an employer in sole employer pension plans as well as its proportionate share of pension obligations related to cost sharing plans,
- Compliance with finance-related statutory, regulatory and contractual requirements.

Pension disclosure information is required from the following agencies:

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

90.40.70.a

**Pension Information – Department of Retirement Systems**

The Department of Retirement Systems (Agency 124) is required to complete a disclosure form including these data elements:

- Covered Payroll
- Employer Contributions
- Member Contributions
- State Contributions

Include the following retirement plans:

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

90.40.70.b

#### **Pension – Higher Education Institutions, SBCTC, and SAC**

This form is required to be completed by all four-year higher education institutions, SBCTC, and SAC. The information required pertains to Higher Education Retirement Plan participants and the Higher Education Supplemental Retirement Plan.

1. **Higher Education Retirement Plan (Defined Contribution Plan):** The total covered payroll is to reflect amounts for Higher Education Retirement Plan participants only. This amount should not include those on “waiting” status. “Waiting” status employees are those who are eligible, but have not yet elected to join the Higher Education Retirement Plan. The member and employer contributions are to reflect amounts contributed by each into the Higher Education Retirement Plan.
2. **Higher Education Supplemental Retirement Plan (Defined Benefit Plan):** Information for the Higher Education Supplemental Retirement Plan should be obtained from your actuarial valuations and payroll records. Disclose payments to beneficiaries in the current fiscal year.

**Pension Disclosure –  
Department of Retirement Systems**

Agency  
Code: 124

Agency  
Title: Department of Retirement Systems

**90.40.70.A Pension Disclosure – Department of Retirement Systems**

Retirement Plan by Employer Type	Covered Payroll	Employer Contributions	Member Contributions	State Contributions
PERS 1 (DB) – WA State				
PERS 1 (DB) – Other Employers				
PERS 2/3 (DB) – WA State				
PERS 2/3 (DB) – Other				
PERS 3 (DC) – WA State				
PERS 3 (DC) – Other Employers				
TRS 1 (DB) – WA State				
TRS 1 (DB) – Other Employers				
TRS 2/3 (DB) – WA State				
TRS 2/3 (DB) – Other Employers				
TRS 3 (DC) – WA State				
TRS 3 (DC) – Other Employers				
SERS 2/3 (DB) – WA State				
SERS 2/3 (DC) – Other				
SERS 3 (DC) – WA State				
SERS 3 (DC) – Other Employers				
LEOFF 1 (DB) – WA State				
LEOFF 1 (DB) – Other				
LEOFF 2 (DB) – WA State				
LEOFF 2 (DB) – Other				
WSP 1 (DB) – WA State				
WSP 2 (DB) – WA State				
JRS (DB) – WA State				
Judges (DB) – WA State				
PSERS 2 (DB) – WA State				
PSERS 2 (DB) – Other				
JRA (DC) – WA State				
JRA (DC) – Other Employers				
Totals:				

**Pension Disclosure –  
Department of Retirement Systems – concluded**

**Reconciliation of Contributions to AFRS Data:**

<b>Retirement Plan</b>	<b>Total Contributions</b>	<b>AFRS Total Contributions</b>	<b>Difference (Must be zero)</b>
Totals:			

**Pension Disclosure –  
Higher Education Institutions**

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**90.40.70.C Pension Disclosure – Higher Education Institutions**

This section is to be completed by all four-year higher education institutions, the State Board for Community and Technical Colleges, and the Student Achievement Council:

<b>Higher Education Retirement Plan (Defined Contribution Plan)</b>	
Covered Payroll	<input type="text"/>
Employer Contributions	<input type="text"/>
Member Contributions	<input type="text"/>
<b>Higher Education Supplemental Retirement Plan (Defined Benefit Plan)</b>	
Payments to Beneficiaries (current fiscal year)	<input type="text"/>
Notes/Comments	

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**90.40.75**

June 1, 2016

**Miscellaneous disclosure**

**General Instructions**

**All agencies** are required to complete the Miscellaneous Disclosure form (90.40.75.A).

Information is required related to:

1. Grants and contributions restricted for capital purposes.
2. Art collections, library reserve collections and/or museum or historical collections that are not capitalized.
3. Donor restricted endowments.
4. Component units, joint ventures, segments, or related organizations.
5. Capital assets that are permanently impaired and idle.
6. Pollution remediation. The site status report is due at Phase 1B close on August 19, 2016.
7. Nonexchange financial guarantees.

**Miscellaneous Disclosure**

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**90.40.75.A Miscellaneous Disclosure**

1. Did your agency report any revenue from grants or contributions that were **restricted for capital purposes** (to purchase, construct, or renovate capital assets associated with a specific program)?

No \_\_\_\_\_ Yes \_\_\_\_\_ If yes, provide the following information

Account	Name of Grant/Contribution	Revenue Source Code	Amount
		Total	\$

2. Does your agency have any **Art Collections, Library Reserve Collections, and/or Museum or Historical Collections** that are not capitalized?

No \_\_\_\_\_ Yes \_\_\_\_\_

If yes, refer to SAAM Subsection 30.20.22.a, which lists 3 conditions that must all be met in order for these assets not to be capitalized. Provide a description of your collection and explain how you meet all 3 of the conditions.

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3. Does your agency have any **donor-restricted endowments**? (Note: Donor restricted endowments are recorded in General Ledger Codes 9110 "Nonspendable Permanent Fund Principal," 9230 "Restricted for Higher Education," 9240 "Restricted for Human Services," or other restricted fund balance GL code as appropriate.)

No \_\_\_\_\_ Yes \_\_\_\_\_ If yes, provide the following information

- a. The amount of net appreciation on investments of donor-restricted endowments that are available for authorization for expenditure, and how those amounts are reported in fund balance,
  - b. The policy for authorizing and spending investment income, such as a spending-rate or total-return rate, and
  - c. The account(s) the endowments are reported in.
-

**Miscellaneous Disclosure** – continued

4. a. Does your agency have any **discretely reported component units** or other **related organizations**? Note: blended component units are reported in (c) below.

No \_\_\_\_\_ Yes \_\_\_\_\_

- b. If yes, for the most recent year available, are expenditures greater than \$15 million?

No \_\_\_\_\_ Yes \_\_\_\_\_

If yes, include the most recent financial information available in the table below.

Name of Entity	Type of Entity	Total revenue of the entity	Total expenditures of the entity	Total assets of the entity

- c. Does your agency have any **blended component units**?

No \_\_\_\_\_ Yes \_\_\_\_\_ If yes, list them in the table below.

Name of Entity

- d. Does your agency participate in any **joint ventures**?

No \_\_\_\_\_ Yes \_\_\_\_\_

If yes, include the most recent financial information available in the table below.

Name of Entity	Your share of the joint venture's net equity (should agree to the balance in GL Code 1950)	Your share of the joint venture's net income or loss

**Miscellaneous Disclosure** – continued

e. Does your agency have any **segments**?

No \_\_\_\_\_ Yes \_\_\_\_\_

If yes, provide the following information.

Segment Information:

Number of Segments	
Total Assets	
Total Revenue	
Agency Contact Information:	
First Name	
Last Name	
Address	
City	
State	WA
Zip	

f. Are the above **segments** audited separately?

No \_\_\_\_\_ Yes \_\_\_\_\_

5. Does your agency have any **capital assets that are permanently impaired and idle** at fiscal year-end? A capital asset is considered to be impaired if the asset experiences a significant and unexpected decline in its service utility. An impaired capital asset is to be revalued to reflect its decline in service utility.

No \_\_\_\_\_ Yes \_\_\_\_\_

If yes, refer to Subsections 30.20.90 and 85.60.45 for further discussion and provide a description and the carrying amount of each impaired and idle capital asset.

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**Miscellaneous Disclosure** – concluded

6. **Pollution Remediation.** The Governmental Accounting Standards Board (GASB) issued Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*. Refer to SAAM Subsection 85.74.50 for information about obligating events, benchmarks and liability measurement related to existing and potential pollution remediation obligations for which the state is responsible.

Has your agency been assigned responsibility or is your agency potentially responsible for addressing current or potential detrimental effects of existing pollution through activities such as assessments or cleanups?

No \_\_\_\_\_ Yes \_\_\_\_\_

If yes, please provide agency contact information (name, phone number, and email address) in the box below AND contact your agency's assigned OFM Accounting Consultant for a copy of a site status report to be used to report the following information for each site:

- a. Site identification, including site ID number, release number (if applicable), site name and type.
- b. Status of remedial action as of June 30<sup>th</sup> and current action plan, including estimated timeframe for cash outflow.
- c. Amount of estimated liability, including:
  - Breakdown between short-term (due within 12 months) and long-term.
  - Estimated recoveries
  - Indication of whether or not each site is reportable.

**The site status report is due at Phase 1B close, and a copy of the site status report must be filed with the Financial Certification form.**

Agency contact information: name, phone number, and email address.

7. **Nonexchange Financial Guarantees.** Has your agency extended or received a **nonexchange financial guarantee**?

No \_\_\_\_\_ Yes \_\_\_\_\_

If yes, provide the following information:

- a. A description of the nonexchange financial guarantee, including: the legal authority for extending the guarantee, the types of obligations guaranteed, the relationship of the government to the issuer(s), the length of time of the guarantees, and arrangement for recovering payments from the issuer(s).
- b. The total amount of all guarantees extended that are outstanding at June 30.

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**90.40.95**

June 1, 2016

**Financial disclosure certification****General Instructions**

**All agencies** are required to complete the Financial Disclosure Certification (90.40.95.A).

As required by audit standards, OFM provides, on behalf of the state, a letter of representation to the State Auditor's Office certifying certain financial, compliance, and internal control information. To enable OFM to make the representations required in that letter, each Agency Head and Chief Financial Officer must certify, to the best of their knowledge, that the statements listed in the Financial Disclosure Certification form are true for their agency.

Any exceptions to the certifications are to be **attached** with a narrative detailing the variance(s) and any proposed or completed corrective actions.

Attachments may include:

- Narrative disclosing deficiencies in internal control
- Pollution remediation site status report
- Narrative related to a Service Organization Control (SOC) report
- Certification related to the use of a specialist
- Narrative disclosing changes to methods of measurement, assumptions, or interpretations related to federal expenditures
- Narrative related to certification exceptions detailing variances and proposed or completed corrective action

The signed Financial Disclosure Certification form including attachments, as necessary, is to be emailed to [OFMAccounting@ofm.wa.gov](mailto:OFMAccounting@ofm.wa.gov) by **September 14, 2016**.

## Financial Disclosure Certification

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

### 90.40.95 Financial Disclosure Certification

**I certify, that to the best of my knowledge, the following statements are true:**

- (1) The transactions and adjustments recorded in the Agency Financial Reporting System (AFRS) for Fiscal Year 2016 accurately and completely reflect our agency's activity and ending account balances for each of the accounts listed below, in conformity with Generally Accepted Accounting Principles (GAAP) as outlined in the *State Administrative and Accounting Manual* (SAAM) and demonstrate legal compliance, where applicable. Balances reflected in each of the accounts listed below have been reconciled including, where applicable, to subsidiary records.
- (2) The effects of outstanding litigations, contingencies, or unasserted claims in our agency that would either be disclosable or could materially affect balances have been accurately disclosed and accounted for. If such conditions exist, their disclosure is **attached** to this certification. Note: The Attorney General's Office will provide the necessary disclosure for all litigation where they represent the state and so such items need not be disclosed by individual agencies.
- (3) We are responsible for and have complied with laws, regulations, and provisions of contracts and grant agreements applicable to this agency by establishing adequate procedures and controls.
- (4) We have received no communication from the Internal Revenue Service (IRS) adversely affecting the tax exempt status of our outstanding debt or noncompliance with arbitrage rules.
- (5) We have identified and disclosed to the auditor violations and possible violations of laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts and disclosures, including loss contingencies, and legal and contractual provisions for reporting specific activities in separate accounts.
- (6) We have disclosed to the auditor, upon request, relevant communications from regulatory agencies, government representatives or others concerning possible material noncompliance with, or deficiencies in internal control or other matters related to financial reporting practices.
- (7) We are responsible for and have established and maintained an effective system of internal controls as prescribed by SAAM Chapter 20. Our agency's system of internal controls incorporates adequate procedures and controls to safeguard our assets, check the accuracy and reliability of our accounting data, promote operational efficiency, and encourage adherence to policies for accounting and financial controls. If there are significant deficiencies in internal control, a summary of the deficiencies and corrective action is **attached** to this certification.
- (8) We are responsible for designing and implementing programs and controls to prevent and detect fraud. We have disclosed to the auditors all known instances and allegations of fraud or suspected fraud involving management and employees who have significant roles in internal control. We have also disclosed known instances and allegations of fraud or suspected fraud involving others where the fraud could have a material effect on the financial statements.
- (9) Components of net position (net investment in capital assets; restricted; and unrestricted) and fund balance categories (nonspendable, restricted, committed, assigned and unassigned) are appropriately classified, and, if applicable, approved.

**Financial Disclosure Certification** – continued

- (10) Provisions for uncollectible receivables have been properly identified and recorded.
- (11) Interfund and interagency activity and balances have been appropriately classified and reported.
- (12) Investments, derivative transactions, and land and other real estate held by endowments are properly valued. Risk disclosures associated with deposit and investment securities and derivative transactions are presented in accordance with Governmental Accounting Standards Board (GASB) standards.
- (13) Inventories have been properly identified and recorded. Provisions have been made to reduce excess or obsolete inventory, when material, to estimated net realizable value.
- (14) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- (15) If the modified approach is used to account for eligible infrastructure assets, our agency meets the GASB-established standards as outlined in SAAM Subsection 30.20.80.
- (16) If applicable, pollution remediation obligations have been properly identified, measured at current value using the expected cash flow technique, and reported. The Site Status Report was previously filed; a copy is **attached** to this certification.
- (17) If our agency utilizes a service organization and (1) the dollar value of the transactions processed by the service organization is material to the state's CAFR or (2) a Service Organization Control (SOC) report is required by federal regulation, our agency has obtained a SOC report(s) from such organization and **attached** a narrative detailing the period covered, the nature of the service provided and a summary of the report(s) obtained (including the nature of the SOC engagement (e.g. SOC 1, SOC 2, or SOC 3) and type of the report (e.g. type 1 or type 2) as well as follow-up action taken to address weaknesses noted in the SOC report, if any. If a service providing organization is utilized that meets the criteria noted above and our agency has not obtained a SOC report(s) or the report(s) for the current period is not available, a narrative is **attached** to this certification providing the information as to the service provided and the reason a SOC report(s) has not been obtained or is not available. For information regarding materiality, please contact your agency's assigned OFM Accounting Consultant.
- (18) If our agency utilizes the services of a specialist, such as an actuary, to determine amounts which are recorded in AFRS or reported through the disclosure form application, we have **attached** to this certification the following representation:

We agree with the findings of *[name of specialist]* in evaluating the *[describe financial statement element or disclosure information]* and have adequately considered the qualifications of the specialist in determining the amounts recorded in AFRS or reported through this disclosure form application. We provided the specialist with accurate and complete information in response to requests and did not give or cause any instructions to be given to the specialist with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialist.

**Financial Disclosure Certification** - concluded

- (19) If applicable, significant assumptions used in making accounting estimates are reasonable.
- (20) If applicable, we have reviewed long-lived assets and certain identifiable intangibles to be held and used for impairment whenever events or changes in circumstances have indicated that the carrying amount of the assets might not be recoverable and have appropriately recorded the adjustment.
- (21) We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities or net position, or plans have been disclosed.
- (22) If applicable, we have identified and reported in the federal year-end disclosure process all expenditures, direct or indirect, financial or nonfinancial, made during the report period for all awards provided by federal agencies either directly or indirectly. This expenditure information includes awards in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance.
- (23) If applicable, the methods of measurement of federal expenditures are consistent with the prior period, or if such changes exist, their disclosure is **attached** to this certification. There are no significant assumptions or interpretations underlying the measurement of federal expenditures, or if such assumptions or interpretations exist, their disclosure is **attached** to this certification.
- (24) We have provided all information requested by the State Auditor’s Office (SAO) and have notified the SAO whenever records or data containing information subject to any confidentiality requirements were made available.
- (25) We have completed all disclosure forms applicable to our agency’s accounts and activities.
- (26) No exceptions to the above certifications have occurred subsequent to June 30, 2016, and through the date of this certification, or if such conditions exist, their disclosure is **attached** to this certification.
- (27) This Financial Disclosure Certification applies to all information provided to OFM by our agency during the fiscal year end closing process including e-mails, spreadsheets, etc.

**Note:** Any exceptions to the above certifications are **attached** with a narrative detailing the variance(s) and our proposed or completed corrective actions.

| Account Code |
|--------------|--------------|--------------|--------------|--------------|--------------|
| _____        | _____        | _____        | _____        | _____        | _____        |
| _____        | _____        | _____        | _____        | _____        | _____        |
| _____        | _____        | _____        | _____        | _____        | _____        |
| _____        | _____        | _____        | _____        | _____        | _____        |

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Printed Name and Title of Agency Head	Signature	Date
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Printed Name and Title of Chief Financial Officer	Signature	Date
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## Chapter 95 - Federal Assistance Reporting

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### **95.10 Federal Assistance Reporting Policies and Procedures**

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95.10.10	Purpose of the policies	June 1, 2015
95.10.15	Authority for these policies	June 1, 2015
95.10.20	Applicability of these policies	June 1, 2015
95.10.25	Federal financial assistance definition	June 1, 2015
95.10.30	Federal revenues	June 1, 2015
95.10.40	Federal clusters	June 1, 2015

### **95.20 Federal Assistance Disclosure Forms**

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95.20.10	Introduction to federal disclosure forms and lead sheet	June 1, 2016
95.20.20	Federal Financial Assistance – Direct	June 1, 2016
95.20.30	Federal Analytical Review	June 1, 2016
95.20.40	Federal Nonfinancial Assistance	June 1, 2016
95.20.50	Federal Nonfinancial Assistance Inventory Balances	June 1, 2016
95.20.60	Federal Loan Balances	June 1, 2016
95.20.70	Federal Assistance Received from Nonfederal Sources (Pass-Through)	June 1, 2016
95.20.80	Federal Identification Numbers	June 1, 2016
95.20.90	Federal Assistance Certification	June 1, 2016

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**Federal Assistance Reporting****59. HOPE VI Cluster**Department of Housing and Urban Development (HUD)

- 14.866 Demolition and Revitalization of Severely Distressed Public Housing (HOPE VI)
- 14.889 Choice Neighborhoods Implementation Grants

**60. Clean Water State Revolving Fund Cluster**Environmental Protection Agency (EPA)

- 66.458 Capitalization Grants for Clean Water State Revolving Funds
- 66.482 Disaster Relief Appropriations Act (DRAA) Hurricane Sandy Capitalization Grants for Clean Water State Revolving Funds

**61. Drinking Water State Revolving Fund Cluster**Environmental Protection Agency (EPA)

- 66.468 Capitalization Grants for Drinking Water State Revolving Funds
- 66.483 Disaster Relief Appropriations Act (DRAA) Hurricane Sandy Capitalization Grants for Drinking Water State Revolving Funds

**62. Hurricane Sandy Relief Cluster**Department of Health and Human Services (HHS)

- 93.095 HHS Programs for Disaster Relief Appropriations Act – Non-Construction
- 93.096 HHS Programs for Disaster Relief Appropriations Act – Construction



## 95.20 Federal Assistance Disclosure Forms

### 95.20.10

June 1, 2016

### Introduction to federal disclosure forms and lead sheet

Information collected in the Disclosure Forms application facilitates the preparation of the annual state of Washington Schedule of Expenditures of Federal Awards by the Office of Financial Management (OFM).

The federal Disclosure Forms application is an electronic way of capturing detail data for various aspects of an agency's federal assistance activities. It incorporates federal reporting rules and regulations.

All forms are completed online. The signed Federal Assistance Certification form including attachments, as necessary, is to be emailed to [OFMAccounting@ofm.wa.gov](mailto:OFMAccounting@ofm.wa.gov) by January 31, 2017.

Due Dates	Reporting Items
September 2, 2016	Phase 2 close and federal disclosure forms
January 31, 2017	Federal Assistance Certification form

In order to accurately complete the disclosure forms by the due date, agencies should review the information in the Agency Financial Reporting System (AFRS) that is to be reported on the disclosure forms and make necessary adjustments in AFRS **prior to the end of Phase 2**. With the exception of the Federal Assistance Certification form, early completion is encouraged.

## Federal Assistance Reporting

### 95.20.10.a **General Instructions**

Each state agency that expends awards of federal assistance during a state fiscal year must complete federal disclosure forms.

Agencies are **required** to complete two federal disclosure forms:

1. Federal Identification Numbers
2. Federal Assistance Certification

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

All financial information reported should be rounded to the **dollar**. Do not enter pennies, decimal points, dollar signs, etc. Refer to the “Tips” screen in the Disclosure Form application for more helpful information.

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

*Financial Reports/Accounting/Federal/Federal Expenditures*  
*Financial Reports/Accounting/Federal/Federal Indirect Cost Recovery*  
*Financial Reports/Accounting/Federal/Federal Revenue*  
*Financial Reports/Accounting/Federal/Federal Revenues & Expenditures*  
*Financial Reports/Accounting/Federal/Non-Financial Revenues & Expenditures (GL 3225 & 6525)*  
*Financial Reports/Accounting/Federal/Other Grant Assistance*  
*Financial Reports/Accounting/Federal/State Agency Reimbursements*

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

If you have a question regarding federal assistance reporting, contact your agency’s assigned OFM Accounting Consultant.

**Federal Assistance Reporting**95.20.10.b **Disclosure Form Instructions:****Column  
Heading**CFDA  
Number**Instructions**

From the drop down box, choose the five-digit code for a federal assistance program. This number should be listed in your grant award document. It can also be found in the Catalog of Federal Domestic Assistance (CFDA).

Based on the CFDA number chosen from the drop down box, the following fields are automatically filled in: federal funding agency, major subdivision, program title, and cluster.

In the absence of a CFDA number where the agency has a federal award number, the last three digits of the CFDA number should be zeros (XX.000) and the federal award number must be provided.

In the absence of both a CFDA number and a federal award number, the last three digits of the CFDA number should be nines (XX.999).

Federal  
Funding  
Agency

Name of the federal agency awarding the federal financial assistance. This field is automatically filled in based on the CFDA number entered.

Major  
Subdivision

Name of the organizational unit, within the federal agency, awarding the federal financial assistance. Except as noted below, this field is automatically filled in based on the CFDA number entered. It can also be found in the Catalog of Federal Domestic Assistance.

When using CFDA numbers XX.000 and XX.999, the subdivision is not automatically filled in. State agencies are required to enter the major subdivision name when reporting federal financial assistance under the Research and Development (R&D) program cluster.

Program  
Title

Title of the federal program providing the federal financial assistance. This field is automatically filled in based on the CFDA number entered. It can also be found in the Catalog of Federal Domestic Assistance.

Entry of the CFDA number XX.000 automatically generates "Contract Number Only Provided" in the program title field and requires entry of an award contract number in the appropriate box.

**Federal Assistance Reporting**

Entry of CFDA number XX.999 automatically generates “Undetermined” in the program title field.

Cluster	<p>Cluster numbers are cross-referenced to CFDA numbers in the disclosure form application. This field is automatically filled in based on the CFDA number entered.</p> <p>CFDA numbers that cross-reference to the Research and Development Cluster (02) should be individually reviewed. If your federal award document does not specify R&amp;D, it may be appropriate to change the cluster to 01-Programs Not Clustered.</p> <p>Refer to Subsection 95.10.40 for cluster designations and definitions.</p>
Award Contract Number	The award document number assigned by a federal awarding agency or a pass-through entity providing federal assistance to a state agency. The award contract number is limited to a maximum of 22 characters.
Revenue Amount	Amount of federal revenues recognized in the federal assistance program for the state fiscal year. Amounts should be rounded to the <b><u>dollar</u></b> .
Expenditure Amount	Amount of federal expenditures in the federal assistance program for the state fiscal year. Includes both direct expenditures and agency indirect expenditures (charged in accordance with a federally approved indirect rate cost pool or cost allocation plan). Amounts should be rounded to the <b><u>dollar</u></b> .
Difference	Variance between the revenue amount entered and the expenditure amount entered. This field is automatically filled based on the amounts entered. Generally the difference should be zero.
Expenditure Amounts Passed Through to Subrecipients	That portion of federal award expenditures passed through to subrecipients. Do not include amounts passed through to other agencies of the state of Washington, except when a portion of the amount passed through is subsequently passed through to a non-state agency (subrecipient). The amount passed through to the non-state agency should be reported as a pass through expenditure by the original state agency. Amount should be rounded to the <b><u>dollar</u></b> .

**Federal Assistance Reporting**95.20.10.c **Required conversion of CFDA number for reporting purposes**

There are two situations where the federal agency number used in the CFDA catalog does not agree with the federal agency number accepted by the federal single audit clearinghouse.

Situation #1 - The CFDA catalog lists all federal assistance programs of the National Foundation on the Arts and Humanities under one federal agency code 45. The federal clearinghouse does not recognize that code and requires reporting under three separate federal agency codes: 05-National Endowment for the Arts, 06-National Endowment for the Humanities, and 03-Institute for Museum Services. Check your award document for the proper federal agency and award number.

Situation #2 - The CFDA catalog lists the Executive Office of the President under federal agency code 95. The federal clearinghouse does not recognize that code. The program in question is the High Intensity Drug Trafficking Program. The federal clearinghouse has clarified that the program is to be reported under federal agency code 07-Office of National Drug Control Policy.

In these two situations, to ensure that CFDA numbers used for the Schedule of Expenditures of Federal Awards (SEFA) agree with CFDA numbers accepted by the federal single audit clearinghouse the following conversions must be made by the agency in the reporting process:

<b><u>CFDA Catalog #</u></b>	<b><u>CFDA # to be used on SEFA</u></b>
45.024	05.024
45.025	05.025
45.129	06.129
45.130	06.130
45.149	06.149
45.160	06.160
45.161	06.161
45.162	06.162
45.163	06.163
45.164	06.164
45.169	06.169
45.301	03.301
45.302	03.302

**Federal Assistance Reporting**

45.308	03.308	
45.309	03.309	
45.310	03.310	
45.311	03.311	
45.312	03.312	
45.313	03.313	
45.999	03.999, 05.999, 06.999	Check award document for proper agency.
95.001	07.000 or 07.999	Dependent on award number availability.

## Federal Assistance Reporting

## Federal Assistance Disclosure Form Lead Sheet

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**95.20.10 Federal Assistance Disclosure Form Lead Sheet**

<b>Federal Disclosure Forms</b>	<b>SAAM</b>	<b>Required</b>	<b>Completed</b>
<b>Due September 2, 2016 – Phase 2 Disclosure Forms</b>			
Federal Analytical Review	95.20.30		Yes / N/A
Federal Assistance Received from Nonfederal Sources (Pass-Through)	95.20.70		Yes / N/A
Federal Financial Assistance - Direct	95.20.20		Yes
Federal Identification Numbers	95.20.80	<b>Required</b>	Yes
Federal Loan Balances	95.20.60		Yes / N/A
Federal Nonfinancial Assistance	95.20.40		Yes / N/A
Federal Nonfinancial Assistance Inventory Balances	95.20.50		Yes / N/A
<b>Due January 31, 2017 - Certification</b>			
Federal Assistance Certification	95.20.90	<b>Required</b>	Yes

**Federal Assistance Reporting****95.20.20**

June 1, 2016

**Federal Financial Assistance - Direct**

Use this form to report all expenditures of federal financial assistance received or expected to be received directly from a federal agency. This encompasses the majority of the federal financial assistance received by the state of Washington. In addition, the form is used to reconcile reported amounts to financial information recorded in the state Agency Financial Reporting System (AFRS).

Financial information is summarized by CFDA number. List both accrued and received federal revenue (Revenue Source Codes 0301 through 0354, 0356 through 0399 and 03DS) and the related expenditures for federal assistance. Agencies are also required to report the portion of expenditures passed through to subrecipients.

Refer to Subsection 95.20.10.b for general disclosure form instructions.

Federal Assistance Reporting

Federal Financial Assistance - Direct

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**95.20.20 Federal Financial Assistance - Direct**

CFDA #	Federal Funding Agency	Major Sub-division	Program Title	Cluster	Award Contract Number	Revenue Amount	Expenditure Amount	Difference	Expenditure Amount Passed Through to Subrecipients

**Reconciliation of Agency Direct to ER "Federal Revenue" report**

	Revenue	Expenditure
Totals from above	\$ _____	\$ _____
Revenue totals from ER "Federal Revenue" report		
GL Codes 3205, 3210 and 3260, excluding Revenue Source Code 0355	_____	_____
Differences (should be zero)	_____	_____

If there is a difference, please note the CFDA number and include an explanation below.

\_\_\_\_\_

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**95.20.30**      **Federal Analytical Review**

June 1, 2016

This form is automatically populated based on federal financial assistance reported on the Direct, Pass-Through, Nonfinancial Assistance and Loan Balances forms if there has been material change in balances reported for a CFDA number since last fiscal year.

OFM will establish the materiality thresholds annually. After completion of the other federal forms, review this form to see if material changes have been identified. All material changes on this form require an explanation.

Refer to Subsection 95.20.10.b for general disclosure form instructions.

Federal Assistance Reporting

Federal Analytical Review

Agency

Code:

Agency Title: \_\_\_\_\_

**95.20.30 Federal Analytical Review**

Instructions: Complete this form after you have finished the Direct, Pass-Through, Nonfinancial Assistance and Loan Balances federal forms.

If there has been a **material** change on a federal form since last fiscal year, this form will automatically populate with the current year and prior year information. Provide an explanation for each material change listed below.

Federal disclosure form	Expenditures/ Passed Through to Subrecipients	CFDA #	Federal Funding Agency	Major Sub-division	Program Title	Prior Year Expenditure Amount	Current Year Expenditure Amount	Change	Explanation
A. Direct	Expenditures								
	Passed Through to subrecipients								
B. Pass-Through	Expenditures								
	Passed Through to subrecipients								
C. Nonfinancial Assistance	Expenditures								
	Passed Through to subrecipients								
						Prior Year	Current Year		
D. Loan Balances	Ending Loan Balances as of June 30								

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**95.20.40**      **Federal Nonfinancial Assistance**

June 1, 2016

Washington receives federal nonfinancial assistance in the form of surplus property and donated inventories (for example food commodities and immunization supplies).

State agencies with federal nonfinancial programs use this form to report the expenditure or usage of this assistance by federal catalog number for the fiscal year ending June 30. The nonfinancial assistance programs (CFDA numbers) are prelisted for convenience. If a CFDA number is not listed, contact your agency's assigned OFM Accounting Consultant.

Custodial state agencies, such as the Department of Enterprise Services, that transmit portions of their donated inventories to other state agencies for eventual use, should not record expenditures upon transmission (refer to Subsection 85.56.40.c).

Refer to Subsection 95.20.10.b for general disclosure form instructions.

Federal Assistance Reporting

Federal Nonfinancial Assistance

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**95.20.40 Federal Nonfinancial Assistance**

CFDA #	Federal Funding Agency	Program Title	Revenue Amount	Expenditure Amount	Difference (Must be zero)	Expenditure Amounts Passed Through to Subrecipients
Totals						

Revenue amounts should be limited to Accounts 001 and 416, GL Code 3225, Revenue Source codes 03XX. Expenditure amounts should be limited to Accounts 001 and 416, GL Code 6525, Objects N and E, and Expenditure Authority types 2 and 3 in Account 001 and Expenditure Authority types 2, 3 and 6 in Account 416. This form should include CFDA numbers 10.551, 10.555, 10.565, 10.569, 39.003, 93.069, and 93.268. CFDA number 39.003 amounts, if any, should be entered on a separate line with revenues amounts equal to expenditure amounts. Because the value for federal surplus property is normally not entered in the state accounting system, the amounts for CFDA number 39.003 will not be included on the ER report referenced in the reconciliation box below.

<b>Reconciliation of Agency Nonfinancial to ER Federal “Non-Financial Revenues &amp; Expenditures” report</b>		
	Revenue	Expenditure
Totals from above, less CFDA number 39.003, if any	\$ _____	\$ _____
Totals from ER Federal “Non-Financial Revenues & Expenditures” report Accounts 001 and 416		
Revenues: GL Code 3225, Revenue Source codes 03XX		
Expenditures: Accounts 001 and 416, GL Code 6525, Objects N and E, Expenditure Authority types 2 and 3 (Account 001) and Expenditure Authority types 2, 3 and 6 (Account 416)	_____	_____
Differences (should be zero)	_____	_____
If there is a difference, please note the CFDA number and include an explanation below.		
_____		

---

**95.20.50**      **Federal Nonfinancial Assistance Inventory Balances**

June 1, 2016

Use this form to report the dollar value of year-end balances of federally donated inventories. The inventory balances reported on this form must equal the respective asset and the corresponding unearned revenue amounts as recorded in AFRS in GL Code 1415 “Donated Inventories” and GL Code 5190 “Unearned Revenue.”

Refer to Subsection 95.20.10.b for general disclosure form instructions.

Federal Assistance Reporting

**Federal Nonfinancial Assistance Inventory Balances**

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**95.20.50 Federal Nonfinancial Assistance Inventory Balances**

CFDA #	Federal Funding Agency	Program Title	GL 1415 Inventory Amount	GL 5190 Unearned Revenue Amount	Difference (Must be zero)
Totals					

**Federal Inventory June 30<sup>th</sup> Balance Recap**

Inventory amount from above \$ \_\_\_\_\_

AFRS Amount GL Code 1415, June 30 \_\_\_\_\_

Differences (must be zero) \_\_\_\_\_

Beginning federal inventory balance from AFRS GL Code 1415, July 1 \$ \_\_\_\_\_

Enter total acquisitions/additions to inventory during the year \_\_\_\_\_

Expenditure Amount input on the Federal Nonfinancial Assistance screen \_\_\_\_\_

Subtotal \_\_\_\_\_

Ending federal inventory balance from AFRS GL Code 1415, June 30 \_\_\_\_\_

Difference (should be zero) \_\_\_\_\_

If there is a difference, please note the CFDA number and include an explanation below:

\_\_\_\_\_

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**95.20.60**      **Federal Loan Balances**

June 1, 2016

Use this form to report activity and balances of loans. These loans provide a measurement of audit risk for the federal assistance loan or loan guarantee programs.

The beginning balance and new loan amount must be entered as positive numbers, and the repayment amount must be entered as a negative number. The ending loan balance is a calculated field.

The reconciliation to the Federal Direct form is automatically populated based on the CFDA numbers entered on the Federal Loan Balance form and the Federal Direct form. If there is a difference provide a detailed explanation including the related CFDA number.

Refer to Subsection 95.20.10.b for general disclosure form instructions.

**Federal Assistance Reporting**

**Federal Loan Balances**

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**95.20.60 Federal Loan Balances**

The costs of administration of these programs should not be recorded on this form. Costs of administration should be recorded on the Federal Financial Assistance - Direct form.

CFDA #	Federal Funding Agency	Major Sub-division	Program Title	Cluster	Loan Balances as of July 1
				Total	

**Federal Loan Balances Reconciliation**

Beginning loan balances as of July 1, from above	\$ _____
Plus: New loans	_____
Less: Repayments	( _____ )
Ending loan balances as of June 30	\$ <u>_____</u>

**Reconciliation to the Federal Direct Form**

New loans, from the loan balance reconciliation above	\$ _____
Repayments, from the loan balance reconciliation above	( _____ )
Total	_____
Amount reported on the Federal Financial Assistance - Direct form	_____
Difference (should be zero)	\$ <u>_____</u>

If there is a difference, note the CFDA number and provide an explanation below:

\_\_\_\_\_

**Federal Assistance Reporting****95.20.70**

June 1, 2016

**Federal Assistance Received from Nonfederal Sources  
(Pass-Through)**

All state agencies are required to separately record and report all federal financial assistance received from entities other than federal or Washington state awarding agencies. Agencies account for this indirect federal assistance using Revenue Source Code 0546 "Federal Revenue - Pass-Through." Generally, the associated expenditures are accounted for as private/local expenditure authority charges.

This form provides a means for entering federal assistance received from nonfederal entities, and reconciling the entered amount to revenue recorded in AFRS.

Agencies are to list CFDA number, pass-through entity name and grant agreement or award contract control number, all federal financial assistance and associated expenditures from other than federal and Washington state agency grantors (Revenue Source Code 0546). Agencies are also required to report the portion of expenditures passed through to subrecipients.

Refer to Subsection 95.20.10.b for general disclosure form instructions.

Federal Assistance Reporting

**Federal Assistance Received from Nonfederal Sources (Pass-Through)**

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**95.20.70 Federal Assistance Received from Nonfederal Sources (Pass-Through)**

CFDA#	Federal Funding Agency	Major Sub-division	Program Title	Cluster	Entity Name	Award Contract Number	Revenue Amount	Expenditure Amount	Difference	Expenditure Amount Passed Through to Subrecipients

**Reconciliation of Agency Pass-Through to ER Federal "Other Grant Assistance" report**

	Revenue	Expenditure
Totals from above	\$ _____	\$ _____
Revenue totals from ER Federal "Other Grant Assistance" report		
GL Codes 3205, 3210 & 3260, Revenue Source Code 0546	_____	_____
Differences (should be zero)	_____	_____

If there is a difference, please note the CFDA number and include an explanation below.

\_\_\_\_\_

**Federal Assistance Reporting****95.20.80**

June 1, 2016

**Federal Identification Numbers**

Agencies are required to list all federal, nine-digit **Employer Identification Numbers (EINs)** covered by the state of Washington Single Audit. OFM interprets the term covered to mean all EINs related to CFDA program expenditures for which single audit requirements are satisfied by the state of Washington Single Audit.

Agencies are also required to provide a federal universal grant identifier number for their agency. This number, commonly referred to as a **DUNS (Data Universal Numbering System) number**, is available from Dun and Bradstreet. It is required on all federal grant applications and federal expenditure reporting.

Both EINs and DUNS numbers are reported to the federal government in a statewide listing with no attempt made to correlate individual numbers with specific CFDA programs.

The agency code field will prefill with the agency's four digit code and name.

Enter the EIN. Report as many EINs as appear in the total federal assistance activity for the year. Some agencies may have more than one EIN or involve other state agencies that have their own EIN(s), in their federal assistance. **Do not report** EINs for other than state agencies.

Enter the agency's DUNS number. Agencies that have more than one DUNS number must designate one number as the master DUNS number for federal assistance purposes. Only the Community and Technical College System will report multiple numbers (one for each institution).

Federal Assistance Reporting

Federal Identification Numbers

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**95.20.80 Federal Identification Numbers**

Agency Code	Employer Identification Number (EIN)

Agency Code	DUNS Number

**Federal Assistance Reporting**

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**95.20.90**

June 1, 2016

**Federal Assistance Certification**

**All agencies receiving federal assistance are required to complete the Federal Assistance Certification form.**

The Agency Head and the Chief Financial Officer must certify, to the best of their knowledge, that the statements included in the Federal Assistance Certification form are true for their agency.

Any exceptions to the certifications are to be attached with a narrative detailing the variance(s) and any proposed or completed corrective actions.

The signed Federal Assistance Certification form including attachments, as necessary, is to be emailed to [OFMAccounting@ofm.wa.gov](mailto:OFMAccounting@ofm.wa.gov) by January 31, 2017.

## Federal Assistance Reporting

## Federal Assistance Certification

Agency Code: \_\_\_\_\_ Agency Title: \_\_\_\_\_

**95.20.90 Federal Assistance Certification**

**I certify, that to the best of my knowledge, the following statements are true:**

- (1) We are responsible for complying, and have complied with the requirements of
  - the Office of Management and Budget (OMB) Circulars A-133, *Audits of States, Local Governments and Non-Profit Organizations* and applicable cost principles, or
  - the *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance).
- (2) We have provided all information requested by the State Auditor's Office (SAO) and have notified the SAO whenever records or data containing information subject to any confidentiality requirements were made available.
- (3) We are responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have complied, in all material respects, with those requirements.
- (4) We are responsible for establishing and maintaining, and have established and maintained effective internal control over federal program compliance, providing reasonable assurance that federal awards are managed in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on those programs.
- (5) We have identified and disclosed to the auditor:
  - All requirements of laws, regulations and provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.
  - All amounts questioned and any known noncompliance with the requirements of federal awards, including the results of other audits or program reviews.
- (6) We have complied, in all material respects, with compliance requirements in connection with our federal awards except as disclosed to the auditor or documented in writing during the reporting process.
- (7) We have provided to the auditor our interpretations of any compliance requirements that are subject to varying interpretations.
- (8) We have made available all contracts and grant agreements (including any amendments) and any correspondence that has taken place with federal agencies or pass-through entities related to our federal programs.
- (9) We have made available all documentation related to compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements, and:
  - Such financial reports and claims are supported by the books and records from which the basic financial statements have been prepared.

## Federal Assistance Reporting

### Federal Assistance Certification - concluded

- The copies of federal program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.
- (10) As applicable, we have:
- Disclosed to the auditor the findings received and related corrective action taken for previous audits, attestations engagements and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective action taken from the end of the period covered by the compliance audit to the date of the auditor's report.
  - Responsibility for taking corrective action on audit findings of the compliance audit.
  - Provided the auditor with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass through entities, including management decisions.
- (11) We have disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
- (12) We have disclosed whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal controls over compliance, have occurred subsequent to the date as of which compliance was audited.
- (13) We have monitored subrecipients to determine they have expended pass-through assistance in accordance with applicable laws and regulations and have met the requirements of OMB Circular A-133 and applicable cost principles or the Uniform Guidance. If applicable, we have:
- Issued management decisions timely after receiving subrecipients' auditor's reports that identified noncompliance with laws, regulations, or the provisions of contracts or grant agreements; and ensured that subrecipients have taken the appropriate and timely corrective action on findings, and
  - Considered the results of subrecipient audits and made any necessary adjustments to our books and records.
- (14) To the best of my knowledge, no known instances of noncompliance with direct and material compliance requirements or exceptions to the above certifications have occurred subsequent to June 30, 2016, and through the date of this certification.

**Note:** Any exceptions to the above certifications are attached with a narrative detailing the variance(s) and our proposed or completed corrective actions.

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Printed Name and Title of Agency Head	Signature	Date
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Printed Name and Title of Chief Financial Officer	Signature	Date
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