



## 30.50 Capital Asset Commodity Class and Location Code Tables

**30.50.10**

June 1, 2002

### Schedule A - Capital asset commodity class code list and useful life schedule

<u>Major Group</u>	<u>Commodity Class Code</u>	<u>Descriptive Title</u>	<u>Useful Life</u>
<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	
	0120	Emergency Airfields	
<b>02</b>	<b>0200</b>	<b>Construction In Progress</b>	<b>Not Calculated</b>
<b>03</b>	<b>0300</b>	<b>Art Collections, Library Reserve Collections, and Museum and Historical Collections (Inexhaustible)</b>	<b>Not Calculated</b>
<b>04</b>		<b>Infrastructure (Depreciable)</b>	
	0420	Assets Having a Useful Life of:	20 Years
	0425	Assets Having a Useful Life of:	25 Years
	0430	Assets Having a Useful Life of:	30 Years
	0435	Assets Having a Useful Life of:	35 Years
	0440	Assets Having a Useful Life of:	40 Years
	0445	Assets Having a Useful Life of:	45 Years
	0450	Assets Having a Useful Life of:	50 Years

**05**

**Buildings**

0505	Buildings/Components Having a Useful Life of:	5 Years
0510	Buildings/Components Having a Useful Life of:	10 Years
0515	Buildings/Components Having a Useful Life of:	15 Years
0520	Buildings/Components Having a Useful Life of:	20 Years
0524	Buildings/Components Having a Useful Life of:	24 Years
0525	Buildings/Components Having a Useful Life of:	25 Years
0527	Buildings/Components Having a Useful Life of:	27 Years
0530	Buildings/Components Having a Useful Life of:	30 Years
0535	Buildings/Components Having a Useful Life of:	35 Years
0540	Buildings/Components Having a Useful Life of:	40 Years
0545	Buildings/Components Having a Useful Life of:	45 Years
0500	Buildings/Components Having a Useful Life of:	50 Years

**06**

**Improvements- Other Than Buildings  
(Includes Leasehold Improvements)**

0610	Assets Having a Useful Life of:	3 Years
0620	Assets Having a Useful Life of:	5 Years
0625	Assets Having a Useful Life of:	8 Years
0630	Assets Having a Useful Life of:	10 Years
0640	Assets Having a Useful Life of:	15 Years
0650	Assets Having a Useful Life of:	20 Years
0655	Assets Having a Useful Life of:	25 Years
0660	Assets Having a Useful Life of:	30 Years
0665	Assets Having a Useful Life of:	35 Years
0670	Assets Having a Useful Life of:	40 Years
0675	Assets Having a Useful Life of:	45 Years
0680	Assets Having a Useful Life of:	50 Years

**07**

**Art Collections, Library Reserve Collections, and  
Museum and Historical Collections (Exhaustible) and  
Library Resources**

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

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**Capital Assets**

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	
<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
1902	Passenger Vessel Components Having a Useful Life of:	20 Years
1903	Passenger Vessel Components Having a Useful Life of:	15 Years
1904	Passenger Vessel Components Having a Useful Life of:	10 Years
1905	Passenger Vessel Components Having a Useful Life of:	5 Years
1906	Passenger Vessel Components Having a Useful Life of:	3 Years
1910	Vehicle/Passenger Vessels (Ferry Boats)	40 Years
1911	Vehicle/Passenger Vessel Components Having a Useful Life of:	30 Years

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1912	Vehicle/Passenger Vessel Components Having a Useful Life of:	25 Years
1913	Vehicle/Passenger Vessel Components Having a Useful Life of:	20 Years
1914	Vehicle/Passenger Vessel Components Having a Useful Life of:	15 Years
1915	Vehicle/Passenger Vessel Components Having a Useful Life of:	12 Years
1916	Vehicle/Passenger Vessel Components Having a Useful Life of:	10 Years
1917	Vehicle/Passenger Vessel Components 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	
<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, and Cycles</b>	<b>5 Years</b>
2310	Vehicles (Autos, Vans, and Light Trucks) Up To 10,000 lbs. GVW	
2320	Vehicles, Medium and Heavy Duty (Trucks, Buses, and Special Purpose Vehicles) 10,000 lbs. GVW and Over	
2330	Trailers, Cargo and Utility Including Semitrailers	
2331	Trailers, Boat	

**30**  
**Capital Assets**

2332 Trailers, Camp, Office, Mobile Home, etc.  
2340 Motorcycles and Scooters  
2350 Combat Vehicles, Tracked

**24 Tractors: Crawler, Wheeled, and Track-Laying 10 Years**

2410 Tractors, Crawler  
2420 Tractors, Wheeled, Industrial  
2421 Tractors, Wheeled, Farm-Type  
2430 Tractors, Track-Laying (Snowcat, Snowmobile, Weasel, etc.)

**25 Vehicular Equipment and Components 10 Years**

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.)

**28 Engines, Turbines, and Components 5 Years**

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

**29 Engine Components and Accessories 5 Years**

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

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**Capital Assets**

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<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	
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	



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**Capital Assets**

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<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	
<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 (Nonlaboratory)	
<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	
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	

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**Capital Assets**

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<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	
<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	



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**Capital Assets**

**30.50.10**

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	
<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, Voltsmeters, 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	



**30**  
**Capital Assets**

**30.50.10**

- 6930 Vehicle Training Aids and Devices
- 6935 Robots for Training
- 6940 Communications Training Devices, For The Handicapped
- 6950 Miscellaneous Training Aids and Devices

**70 Information Technology (IT) Equipment and Software 4 Years**

- 7010 Main Frame Computer Systems
- 7011 Minicomputer Systems and Servers
- 7012 Nonportable Microcomputer Systems, including desktop personal computers (PC's)
- 7013 Portable Microcomputer Systems, Laptop and Notebook Computers
- 7015 Front End Communications Processors
- 7016 Data Processing Terminals
- 7017 Data Communications Equipment (Multiplexors, Modems, Routers, Hubs, and Switches)
- 7025 Input/Output and Storage Devices - Tape
- 7026 Input/Output and Storage Devices - Disk (Laser and Magnetic)
- 7027 Input/Output and Storage Devices - Other
- 7030 Software, Main Frame and Minicomputer
- 7031 Software, Microcomputer
- 7034 Plotters
- 7035 Other IT Accessorial Equipment and Components (Scanners, Data Displays, etc.)
- 7037 Monitors
- 7038 Laser Printers
- 7039 Impact and Other Printers
- 7040 Punched Card Equipment
- 7042 Mini/Microcomputer Systems (Used primarily to control larger systems such as heating, A/C, etc.)
- 7060 Test and Monitor Equipment

**71 Furniture, Fixtures, and Accessories 10 Years**

- 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.)
- 7120 Furniture Fabrication and Repair Supplies
- 7125 Cabinets, Lockers, Bins, and Shelving

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**Capital Assets**

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.)	
<b>77</b>	<b>Musical Instruments, Phonographs, Radios, Televisions, and Household Recordings</b>	<b>5 Years</b>
7710	Musical Instruments	
7720	Musical Instrument Parts and Accessories	
7730	Record Players, Radios, Television Sets, Tape Recorders, VCRs, and Video Cameras, Home Type	
7740	Recordings, Entertainment	
7742	Video Tapes, Entertainment	

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**Capital Assets**

**30.50.10**

<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	Gameroom 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>83</b>	<b>Textile, Leather, Tents, and Flags</b>	<b>10 Years</b>
8340	Tents, Tarpaulins, and Canvases	
<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	

**30.50.20****Schedule B - Location (County) Codes**

July 1, 2001

<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