# Chapter 75 - Uniform Chart of Accounts

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# 75.10
# Coding Structures

## 75.10.10 About the uniform chart of accounts

July 1, 2019

| | Mandatory Codes | Agency Designated Codes |
|---|---|---|
| **Types** | • Agency<br>• General Ledger<br>• Account<br>• Expenditure Authority<br>• Object<br>• Subobject<br>• Sub-subobject<br>• Revenue Source<br>• Program<br>• Project Type (for information technology expenses/expenditures) | • Subprogram<br>• Subsource<br>• Organization<br>• Project<br>• Project Type |
| **Purpose** | • Provide conformity and a uniform means for comparing and analyzing assets, liabilities, fund equity, revenues, and expenses between agencies.<br>• Provide for a common and uniform understanding of the mandatory codes, their concept, and structure.<br>• Enable preparation of the state's combined annual financial statements and schedules. | • Provide agencies the means for internal comparison and analysis of activity at a detail level.<br>• Allow agencies to develop an internal, common coding system to report on agency activity. |
| **Discretion in Use** | Use of any mandatory codes other than those authorized in this chapter must be approved in writing by the Director or an authorized designee of the Office of Financial Management (OFM).<br>Program codes are established either through the budget process or the program structure change process. | Use of agency designated codes is at the option of the agency, except for the following:<br>• The Department of Social and Health Services, the State Health Care Authority, the Department of Children, Youth and Families, and the Department of Corrections require approval by OFM for sub-program and budget unit codes.<br>• Project type codes must be selected from the OFM-maintained table. |

## 75.10.20 Descriptions of the code types

July 1, 2010

75.10.20.a **Agency Codes** - Used for the identification of state agencies. Refer to Section 75.20 for the statewide agency codes and authorized abbreviations.

75.10.20.b **Fund/Account Codes** - Used to identify the accounting entity against which the transaction is to be charged. Refer to Section 75.30 for the authorized statewide account codes.

75.10.20.c **General Ledger Account Codes** - Used to classify in summary form all transactions of an accounting entity. For internal purposes agencies may further refine the general ledger account codes; however, such refinements are to be converted back to the authorized statewide general ledger account codes before submission to the Agency Financial Reporting System (AFRS). Refer to Section 75.40 for the authorized statewide general ledger account codes.

75.10.20.d **Expenditure Authority Codes -** Used to identify each legislative or executive authorization. Expenditure authority codes are assigned specifically for an agency each biennium by the Office of Financial Management (OFM). Expenditure authority codes are three (3) digits; refer to Section 75.50 for the authorized expenditure authority type codes, expenditure character codes, and operating and capital expenditure authority code ranges.

75.10.20.e **Program Codes** - Generally agency designated codes used to identify the major activities or functions within a single agency; however, there are a limited number of mandatory statewide codes used to identify special functions. Refer to Section 75.60 for the authorized statewide program codes.

75.10.20.f **Object/Subobject Codes** - Used to classify expenditures. Refer to Section 75.70 for the authorized statewide object/subobject codes.

75.10.20.g **Revenue Source Codes** - Used to identify the original category from which revenue is derived. Refer to Section 75.80 for the authorized statewide revenue source codes.

75.10.20.h **Sub-program Codes** - Used to identify activity within a program.

75.10.20.i **Sub-subobject Codes** - Used to identify a particular expenditure item within a subobject.

75.10.20.j **Sub-source Codes** - Used to identify a particular revenue item within a major source.

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

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

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

# 75.20
# Agency Codes and Authorized Abbreviations

## 75.20.10 Sequential by code number

July 1, 2019

| AGENCY NUMBER | AGENCY TITLE |
|---|---|
| 0010 | State Revenue for Distribution (SRD) |
| 0050 | Federal Revenue for Distribution (FRD) |
| 0100 | Bond Retirement and Interest (BRI) |
| 0110 | House of Representatives (REP) |
| 0120 | Senate (SEN) |
| 0130 | Joint Transportation Committee (JTC) |
| 0140 | Joint Legislative Audit and Review Committee (JLARC) |
| 0200 | Legislative Evaluation and Accountability Program Committee (LEAP) |
| 0350 | Office of the State Actuary (OSA) |
| 0370 | Office of Legislative Support Services (LSS) |
| 0380 | Joint Legislative Systems Committee (JLS) |
| 0400 | Statute Law Committee (SLC) |
| 0450 | Supreme Court (SUP) |
| 0460 | State Law Library (LAW) |
| 0480 | Court of Appeals (COA) |
| 0500 | Commission on Judicial Conduct (CJC) |
| 0550 | Administrative Office of the Courts (AOC) |
| 0560 | Office of Public Defense (OPD) |
| 0570 | Office of Civil Legal Aid (OCLA) |
| 0750 | Office of the Governor (GOV) |
| 0760 | Special Appropriations to the Governor (SAG) |
| 0800 | Office of the Lieutenant Governor (LTG) |
| 0820 | Public Disclosure Commission (PDC) |
| 0850 | Office of the Secretary of State (SEC) |
| 0860 | Governor's Office of Indian Affairs (INA) |
| 0870 | Washington State Commission on Asian Pacific American Affairs (APA) |
| 0900 | Office of the State Treasurer (OST) |
| 0910 | Redistricting Commission (RDC) |
| 0950 | Office of the State Auditor (SAO) |
| 0990 | Washington Citizens' Commission on Salaries for Elected Officials (COS) |

| AGENCY NUMBER | AGENCY TITLE |
|---|---|
| 1000 | Office of the Attorney General (ATG) |
| 1010 | Caseload Forecast Council (CFC) |
| 1020 | Department of Financial Institutions (DFI) |
| 1030 | Department of Commerce (COM) |
| 1040 | Economic and Revenue Forecast Council (ERFC) |
| 1050 | Office of Financial Management (OFM) |
| 1060 | Washington Economic Development Finance Authority (EDA) |
| 1070 | State Health Care Authority (HCA) |
| 1100 | Office of Administrative Hearings (OAH) |
| 1160 | State Lottery Commission (LOT) |
| 1170 | Washington State Gambling Commission (GMB) |
| 1180 | Washington State Commission on Hispanic Affairs (CHA) |
| 1190 | Washington State Commission on African-American Affairs (CAA) |
| 1200 | Human Rights Commission (HUM) |
| 1240 | Department of Retirement Systems (DRS) |
| 1260 | State Investment Board (SIB) |
| 1400 | Department of Revenue (DOR) |
| 1420 | Board of Tax Appeals (BTA) |
| 1470 | Office of Minority and Women's Business Enterprises (OMWBE) |
| 1480 | Washington State Housing Finance Commission (HFC) |
| 1600 | Office of the Insurance Commissioner (INS) |
| 1630 | Consolidated Technology Services (CTS) |
| 1650 | State Board of Accountancy (ACB) |
| 1660 | Board of Registration for Professional Engineers and Land Surveyors (BRPELS) |
| 1670 | Forensic Investigations Council (FIC) |
| 1790 | Department of Enterprise Services (DES) |
| 1850 | Washington Horse Racing Commission (HRC) |
| 1900 | Board of Industrial Insurance Appeals (IND) |
| 1950 | Liquor and Cannabis Board (LCB) |
| 2050 | Board of Pilotage Commissioners (BPC) |
| 2150 | Utilities and Transportation Commission (UTC) |
| 2200 | Board for Volunteer Firefighters and Reserve Officers (BVFFRO) |
| 2250 | Washington State Patrol (WSP) |
| 2270 | Washington State Criminal Justice Training Commission (CJT) |

| AGENCY NUMBER | AGENCY TITLE |
|---|---|
| 2280 | Washington Traffic Safety Commission (STS) |
| 2350 | Department of Labor and Industries (L&I) |
| 2400 | Department of Licensing (DOL) |
| 2450 | Military Department (MIL) |
| 2750 | Public Employment Relations Commission (PERC) |
| 3000 | Department of Social and Health Services (DSHS) |
| 3030 | Department of Health (DOH) |
| 3040 | Tobacco Settlement Authority (TOB) |
| 3050 | Department of Veterans' Affairs (DVA) |
| 3070 | Department of Children, Youth, and Families |
| 3100 | Department of Corrections (DOC) |
| 3150 | Department of Services for the Blind (DSB) |
| 3400 | Student Achievement Council (SAC) |
| 3410 | Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board (LEOFF) |
| 3460 | Washington Higher Education Facilities Authority (WHEFA) |
| 3500 | Superintendent of Public Instruction (SPI) |
| 3510 | State School for the Blind (SFB) |
| 3520 | State Board for Community and Technical Colleges (SBCTC) |
| 3530 | Washington Center for Deaf and Hard of Hearing Youth (CDHY) |
| 3540 | Workforce Training and Education Coordinating Board (WFTECB) |
| 3550 | Department of Archaeology and Historic Preservation (DAHP) |
| 3560 | Life Sciences Discovery Fund Authority (LSDFA) |
| 3590 | Washington Charter School Commission (WCSC) |
| 3600 | University of Washington (UW) |
| 3650 | Washington State University (WSU) |
| 3700 | Eastern Washington University (EWU) |
| 3750 | Central Washington University (CWU) |
| 3760 | The Evergreen State College (TESC) |
| 3800 | Western Washington University (WWU) |
| 3870 | Washington State Arts Commission (ART) |
| 3900 | Washington State Historical Society (WHS) |
| 3950 | Eastern Washington State Historical Society (EWH) |
| 4050 | Department of Transportation (DOT) |
| 4060 | County Road Administration Board (CRAB) |
| 4070 | Transportation Improvement Board (TIB) |

| AGENCY NUMBER | AGENCY TITLE |
|---|---|
| 4100 | Transportation Commission (TRC) |
| 4110 | Freight Mobility Strategic Investment Board (FMSIB) |
| 4120 | Washington Materials Management and Financing Authority (WMMFA) |
| 4600 | Columbia River Gorge Commission (CRG) |
| 4610 | Department of Ecology (ECY) |
| 4620 | Washington Pollution Liability Insurance Program (PLI) |
| 4650 | State Parks and Recreation Commission (PARKS) |
| 4670 | Recreation and Conservation Funding Board (RCFB) |
| 4680 | Environmental 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) |

| AGENCY NUMBER | AGENCY TITLE |
|---|---|
| 5400 | Employment Security Department (ES) |
| 5450 | Beer Commission (BEER) |
| 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) |

| AGENCY NUMBER | AGENCY TITLE |
|---|---|
| 7010 | Treasurer's Transfers (TRANSFER) |
| 7050 | Treasurer's Deposit Income (DEPINC) |
| 7070 | Sundry Claims (SUNDRY) |
| 7100 | Workfirst Performance Measures (WPM) |
| 7160 | Agency Loans (LOAN) |
| 7170 | One Time Grants (GRANT) |
| 7270 | Stadium and Exhibition Center Distributions (SECD) |
| 7300 | OFM Cash Flow Adjustments - General Fund - State (CFGFS) |
| 7310 | OFM Cash Flow Adjustments - General Fund - Federal/Private Local (CFGFF/PL) |
| 7320 | OFM Cash Flow Adjustments - All Other Funds (CFOTHER) |
| 7400 | Contributions to Retirement Systems (CRS) |
| 7800 | OFM SWFS Administration |
| 7900 | OST - Cash and Warrant Control (STCWC) |
| 8000 | Counties (COUNTY) |
| 8500 | Cities and Towns (CITY) |
| 8600 | Local Health Districts (LHD) |
| 9440 | Washington State School Directors' 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.

| AGENCY NUMBER | AGENCY TITLE |
|---|---|
| | **Note 4**:<br>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).<br><br>**Note 5**:<br>For accounting purposes, the state's component units (agencies 1060, 1480, 3040, 3460, 4120, 5990, and 7270) are not included in AFRS. |

## 75.20.20 Alphabetical By Title

July 1, 2019

| AGENCY NUMBER | AGENCY TITLE |
|---|---|
| 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) |
| 3070 | Children, Youth, and Families, Department of (DCYF) |
| 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) |
| 4600 | Columbia River Gorge Commission (CRG) |

| AGENCY NUMBER | AGENCY TITLE |
|---|---|
| 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) |
| 3530 | Deaf and Hard of Hearing Youth, Washington Center for (CDHY) |
| 5120 | Dry Pea and Lentil Commission (DRYPL) |
| 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) |
| 3030 | Health, Department of (DOH) |

| AGENCY NUMBER | AGENCY TITLE |
|---|---|
| 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) |
| 4120 | Materials Management and Financing Authority, Washington (WMMFA) |

| AGENCY NUMBER | AGENCY TITLE |
|---|---|
| 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) |
| 1660 | Registration for Professional Engineers and Land Surveyors, Board of (BRPELS) |
| 6930 | Renton Technical College (RTC) |
| 1240 | Retirement Systems, Department of (DRS) |
| 1400 | Revenue, Department of (DOR) |
| 0050 | Revenue for Distribution, Federal (FRD) |

| AGENCY NUMBER | AGENCY TITLE |
|---|---|
| 0010 | Revenue for Distribution, State (SRD) |
| 0990 | Salaries for Elected Officials, Washington Citizens' Commission on (COS) |
| 9440 | School Directors' 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) |

| AGENCY NUMBER | AGENCY TITLE |
|---|---|
| 2200 | Volunteer Firefighters and Reserve Officers, Board for (BVFFRO) |
| 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.

## 75.20.30 Sequential by code number within functional group

July 1, 2019

| AGENCY NUMBER | AGENCY TITLE |
|---|---|
| | **10 - GENERAL GOVERNMENT (F1)** |
| | **11 - General Government - Legislative** |
| 0110 | House of Representatives (REP) |
| 0120 | Senate (SEN) |
| 0130 | Joint Transportation Committee (JTC) |
| 0140 | Joint Legislative Audit and Review Committee (JLARC) |
| 0200 | Legislative Evaluation and Accountability Program Committee (LEAP) |
| 0350 | Office of the State Actuary (OSA) |
| 0370 | Office of Legislative Support Services (LSS) |
| 0380 | Joint Legislative Systems Committee (JLS) |
| 0400 | Statute Law Committee (SLC) |
| 0910 | Redistricting Commission (RDC) |
| | **12 - General Government - Judicial** |
| 0450 | Supreme Court (SUP) |
| 0460 | State Law Library (LAW) |
| 0480 | Court of Appeals (COA) |
| 0500 | Commission on Judicial Conduct (CJC) |
| 0550 | Administrative Office of the Courts (AOC) |
| 0560 | Office of Public Defense (OPD) |
| 0570 | Office of Civil Legal Aid (OCLA) |
| | **19 - General Government - Governmental Operations** |
| 0750 | Office of the Governor (GOV) |
| 0800 | Office of the Lieutenant Governor (LTG) |
| 0820 | Public Disclosure Commission (PDC) |
| 0850 | Office of the Secretary of State (SEC) |
| 0860 | Governor's Office of Indian Affairs (INA) |
| 0870 | Washington State Commission on Asian Pacific American Affairs (APA) |
| 0900 | Office of the State Treasurer (OST) |
| 0950 | Office of the State Auditor (SAO) |
| 0990 | Washington Citizens' Commission on Salaries for Elected Officials (COS) |
| 1000 | Office of the Attorney General (ATG) |

| AGENCY NUMBER | AGENCY TITLE |
|---|---|
| 1010 | Caseload Forecast Council (CFC) |
| 1020 | Department of Financial Institutions (DFI) |
| 1030 | Department of Commerce (COM) |
| 1040 | Economic and Revenue Forecast Council (ERFC) |
| 1050 | Office of Financial Management (OFM) |
| 1060 | Washington Economic Development Finance Authority (EDA) |
| 1100 | Office of Administrative Hearings (OAH) |
| 1160 | State Lottery Commission (LOT) |
| 1170 | Washington State Gambling Commission (GMB) |
| 1180 | Washington State Commission on Hispanic Affairs (CHA) |
| 1190 | Washington State Commission on African-American Affairs (CAA) |
| 1240 | Department of Retirement Systems (DRS) |
| 1260 | State Investment Board (SIB) |
| 1400 | Department of Revenue (DOR) |
| 1420 | Board of Tax Appeals (BTA) |
| 1470 | Office of Minority and Women's Business Enterprises (OMWBE) |
| 1480 | Washington State Housing Finance Commission (HFC) |
| 1600 | Office of the Insurance Commissioner (INS) |
| 1630 | Consolidated Technology Services (CTS) |
| 1650 | State Board of Accountancy (ACB) |
| 1660 | Board of Registration for Professional Engineers and Land Surveyors (BRPELS) |
| 1670 | Forensic Investigations Council (FIC) |
| 1850 | Washington Horse Racing Commission (HRC) |
| 1790 | Department of Enterprise Services (DES) |
| 1950 | Liquor and Cannabis Board (LCB) |
| 2150 | Utilities and Transportation Commission (UTC) |
| 2200 | Board for Volunteer Firefighters and Reserve Officers (BVFFRO) |
| 2450 | Military Department (MIL) |
| 2750 | Public Employment Relations Commission (PERC) |
| 3410 | Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board (LEOFF) |
| 3550 | Department of Archaeology and Historic Preservation (DAHP) |
| 3560 | Life Sciences Discovery Fund Authority (LSDFA) |
| 5990 | Washington Health Care Facilities Authority (WHCFA) |

| AGENCY NUMBER | AGENCY TITLE |
|---|---|
| | **20 - HUMAN SERVICES (F2)** |
| | **21 - Human Services - D.S.H.S.** |
| 3000 | Department of Social and Health Services (DSHS) |
| | **29 - Human Services - Other** |
| 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) |
| 3070 | Department of Children, Youth, and Families (DCYF) |
| 3100 | Department of Corrections (DOC) |
| 3150 | Department of Services for the Blind (DSB) |
| 5400 | Department of Employment Security (ES) |
| | **30 - NATURAL RESOURCES AND RECREATION (F3)** |
| | **31 - Natural Resources and Recreation** |
| 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) |
| | **39 - Agricultural Commodity Commissions** |
| 5000 | Apple Commission (APPLE) |
| 5010 | Alfalfa Seed Commission (ALFALFA) |
| 5060 | Asparagus Commission (ASPAR) |

| AGENCY NUMBER | AGENCY TITLE |
|---|---|
| 5020 | Beef Commission (BEEF) |
| 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) |
| | **40 - TRANSPORTATION (F4)** |
| | **41 - Transportation** |
| 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) |

| AGENCY NUMBER | AGENCY TITLE |
|---|---|
| | **50 - EDUCATION (F5)** |
| | **51 - Kindergarten Through Twelfth Grade** |
| 3500 | Superintendent of Public Instruction (SPI) |
| 3590 | Washington Charter School Commission (WCSC) |
| | |
| | **52 - Higher Education** |
| 3400 | Student Achievement Council (SAC) |
| 3520 | State Board for Community and Technical Colleges (SBCTC) |
| 3600 | University of Washington (UW) |
| 3650 | Washington State University (WSU) |
| 3700 | Eastern Washington University (EWU) |
| 3750 | Central Washington University (CWU) |
| 3760 | The Evergreen State College (TESC) |
| 3800 | Western Washington University (WWU) |
| 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) |

| AGENCY NUMBER | AGENCY TITLE |
|---|---|
| 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) |
| | **59 - Education - Other** |
| 3460 | Washington Higher Education Facilities Authority (WHEFA) |
| 3510 | State School for the Blind (SFB) |
| 3530 | Washington Center for Deaf and Hard of Hearing Youth (CDHY) |
| 3540 | Workforce Training and Education Coordinating Board (WFTECB) |
| 3870 | Washington State Arts Commission (ART) |
| 3900 | Washington State Historical Society (WHS) |
| 3950 | Eastern Washington State Historical Society (EWH) |
| | **90 - OTHER (F1)** |
| | **91 - Other Administrative Agencies** |
| 7000 | OFM Financial Statement Control (OFMFSC) |
| 7100 | Workfirst Performance Measures (WPM) |
| 7300 | OFM Cash Flow Adjustments - General Fund State (CFGFS) |
| 7310 | OFM Cash Flow Adjustments - General Fund Federal/Private Local (CFGFF/PL) |
| 7320 | OFM Cash Flow Adjustments - All Other Funds (CFOTHER) |
| 7900 | OST - Cash and Warrant Control (STCWC) |
| | **92 - Payments to Political Subdivisions** |
| 0010 | State Revenue for Distribution (SRD) |
| 0050 | Federal Revenue for Distribution (FRD) |

| AGENCY NUMBER | AGENCY TITLE |
|---|---|
| | **93 - Bond Retirement and Interest** |
| 0100 | Bond Retirement and Interest (BRI) |
| | **94 - Other Budgeted Expenditures** |
| 0760 | Special Appropriation to the Governor (SAG) |
| 7010 | Treasurer's Transfers (TRANSFER) |
| 7050 | Treasurer's Deposit Income (DEPINC) |
| 7070 | Sundry Claims (SUNDRY) |
| 7160 | Agency Loans (LOAN) |
| 7170 | One Time Grants (GRANT) |
| 7270 | Stadium and Exhibition Center Distributions (SECD) |
| 7400 | Contributions to Retirement Systems (CRS) |
| | **99 - Non-State Organizations** |
| 8000 | Counties (COUNTY) |
| 8500 | Cities and Towns (CITY) |
| 8600 | Local Health Districts (LHD) |
| 9440 | Washington State School Directors' Association (SDA) |

**Note 1**:
Under RCW 43.88.240, the Agricultural Commodity Commissions (Agencies 5000 through 5350, and 5450) are not subject to the Budget and Accounting Act. These commissions are not included in the Agency Financial Reporting System (AFRS).

**Note 2**:
For accounting purposes, the State Board for Community and Technical Colleges (Agency 3520) and the individual community and technical colleges (Agencies 6050 through 6960) are not included in AFRS.

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.

| AGENCY NUMBER | AGENCY TITLE |
|---|---|
| | **Note 4**:<br>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).<br><br>**Note 5**:<br>For accounting purposes, the state's component units (agencies 1060, 1480, 3040, 3460, 4120, 5990, and 7270) are not included in AFRS. |

# 75.30
# Fund / Account Codes

## 75.30.10 GAAP fund types

June 1, 2011

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

## 75.30.20 Cash and budget type codes

June 1, 2018

| CODE | CASH TYPE |
|---|---|
| | Cash type codes are used to indicate the custody, restrictions or usage of cash and investments within an account. They are used to determine and control the cash related general ledger codes used in an account. The cash type for all state accounts is presented in Subsection 75.30.50. |
| 1 | **Treasury Account**<br>Cash is on deposit in and under the control of the State Treasurer. Treasury accounts are subject to expenditure authority unless specifically exempted. |
| 2 | **Treasury Trust Account**<br>Cash is not always required by law to be within the treasury, but is placed in the custody of the State Treasurer. Treasury Trust accounts are not always subject to expenditure authority. |
| 3 | **Local Account**<br>Cash is on deposit in a local bank account under the control of the agency. The local bank must be an approved public depository, as designated by the Public Deposit Protection Commission. Local accounts are not appropriated. |
| 4 | **Local Government Investment Pool**<br>Public funds as defined in RCW 43.250.020 that are on deposit in the Public Funds Investment Account, Account 523, or the Separately Managed Municipal Trust Account, Account 845. The State Treasurer prescribes the rules for the operation of these accounts, invests the funds on deposit, and separately tracks the activity/balances of each participant. |
| 5 | **Non-Cash Account**<br>These accounts are used to facilitate transfers from agency operating accounts into special budgeted allocation accounts. Currently there are no non-cash accounts. No cash is recorded in these accounts, only revenues and expenditures. |

**Note**: In Treasury and Treasury Trust Accounts, cash closes to the administering agency at the end of each biennium, with the exception of the Agency Funds and Accounts 01E, 03K, 277, and 290.

| CODE | BUDGET TYPE |
|---|---|
| | 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 | **Appropriated Account**<br>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). |
| B | **Budgeted (Nonappropriated/Allotted) Account**<br>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. |
| H | **Nonappropriated/Nonallotted (Higher Education Special) Account**<br>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 accounts: 143, 145, 147, 148, 443, and 505. All are local cash type 3. |
| M | **Mixed (Partial Appropriated or Allotted/ Partial Nonappropriated) Account**<br>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: 11V, 133, 15B, 17R, 18K, 19P, 22F, 22V, 401, 422, 463, 470, 496, 544, 551, 567, 600, 608, 609, 645, 759, 788, and 833. |
| N | **Nonappropriated/Nonallotted Account**<br>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. |

## 75.30.30 Fund types and subsidiary accounts – government-wide statement codes

July 1, 2002

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

## 75.30.40 Roll-up funds and subsidiary accounts – fund statement codes

July 1, 2020

| Fund Type Title / Roll-Up Fund Title | Roll-Up Fund | Fund Statement Code | Threshold level* 6/30/19 |
|---|---|---|---|
| 1. **GOVERNMENTAL FUNDS** | | | |
| **General Fund** | | | |
| General Fund – Basic Account | AA | 1A | $1,000,000 |
| Administrative Accounts in the General Fund | AC | 1A | 1,000,000 |
| Other Accounts in the General Fund | AZ | 1A | 1,000,000 |
| **Special Revenue Funds** | | | |
| Motor Vehicle Fund | BA | 1Z | 1,000,000 |
| Multimodal Transportation Fund | BB | 1Z | 1,000,000 |
| Central Administrative and Regulatory Fund | BD | 1Z | 1,000,000 |
| Human Services Fund | BE | 1Z | 1,000,000 |
| Wildlife and Natural Resources Fund | BF | 1Z | 1,000,000 |
| Higher Education Fund | BG | 1B | 1,000,000 |
| Local Construction and Loan Fund | BH | 1Z | 1,000,000 |
| **Debt Service Funds** | | | |
| General Obligation Bond Fund | CA | 1Z | 1,000,000 |
| Transportation General Obligation Bond Fund | CB | 1Z | 1,000,000 |
| Tobacco Settlement Securitization Bond Fund | CC | 1Z | 1,000,000 |
| Transportation Revenue Bond Fund | CD | 1Z | 1,000,000 |
| **Capital Projects Funds** | | | |
| State Facilities Fund | DA | 1Z | 1,000,000 |
| Higher Education Facilities Fund | DB | 1Z | 1,000,000 |
| **Permanent Funds** | | | |
| Higher Ed. Endowment & Other Permanent Funds | EA | 1C | 1,000,000 |
| Common School Permanent Fund | EC | 1Z | 1,000,000 |
| 2. **PROPRIETARY FUNDS** | | | |
| **Enterprise Funds** | | | |
| Workers' Compensation Fund | FB | 2A | 1,000,000 |
| Lottery Fund | FD | 2Z | 1,000,000 |
| Institutional Fund | FE | 2Z | 786,000 |
| Unemployment Compensation | FG | 2B | 1,000,000 |

| Fund Type Title / Roll-Up Fund Title | Roll-Up Fund | Fund Statement Code | Threshold level* 6/30/19 |
|---|---|---|---|
| Higher Education Student Services Fund | FH | 2C | 1,000,000 |
| Other Activities Fund | FI | 2Z | 1,000,000 |
| Health Insurance Fund | FJ | 2F | 1,000,000 |
| State Guaranteed Education Tuition Program Fund | FK | 2Z | 1,000,000 |
| Paid Family and Medical Leave Compensation Fund | FL | 2Z | 1,000,000 |
| **Internal Service Funds** | | | |
| General Services Fund | GA | 3Z | 1,000,000 |
| Data Processing Revolving Fund | GB | 3Z | 1,000,000 |
| Higher Education Revolving Fund | GD | 3Z | 1,000,000 |
| Risk Management Fund | GE | 3Z | 1,000,000 |
| 3. **FIDUCIARY FUNDS** | | | |
| **Private-Purpose Trust Funds** | | | |
| Other Private-Purpose Trust Funds | JD | 4C | 1,000,000 |
| **Investment Trust Funds** | | | |
| Local Government Pooled Investments Fund | IA | 4B | 1,000,000 |
| **Pension (and other Employee Benefit) Trust Funds** | | | |
| Public Employees' Retirement System Plan 1 Fund | HA | 4A | 1,000,000 |
| Public Employees' Retirement System Plan 2 and 3 Defined Benefit Fund | HB | 4A | 1,000,000 |
| Public Employees' Retirement System Plan 3 Defined Contribution Fund | HC | 4A | 1,000,000 |
| Teachers' Retirement System Plan 1 Fund | HE | 4A | 1,000,000 |
| Teachers' Retirement System Plan 2 and 3 Defined Benefit Fund | HF | 4A | 1,000,000 |
| Teachers' Retirement System Plan 3 Defined Contribution Fund | HG | 4A | 1,000,000 |
| Public Safety Employees' Retirement System Plan 2 | HH | 4A | 1,000,000 |
| L.E.O.F.F. Retirement System Plan 1 Fund | HI | 4A | 1,000,000 |
| L.E.O.F.F. Retirement System Plan 2 Fund | HJ | 4A | 1,000,000 |
| State Patrol Retirement System Plan 2 Fund | HK | 4A | N/A |
| State Patrol Retirement System Plan 1 Fund | HL | 4A | 1,000,000 |
| Judicial Retirement Fund | HM | 4A | 425,000 |
| Volunteer Firefighters' and Reserve Officers' Retirement Fund | HN | 4A | 1,000,000 |

| Fund Type Title / Roll-Up Fund Title | Roll-Up Fund | Fund Statement Code | Threshold level* 6/30/19 |
|---|---|---|---|
| Judges Supplemental Retirement Defined Contribution Fund | HP | 4A | 465,000 |
| Judges Retirement Fund | HQ | 4A | 49,000 |
| School Employees' Retirement System Plan 2 and 3 Defined Benefit Plan | HR | 4A | 1,000,000 |
| School Employees' Retirement System Plan 3 Defined Contribution Plan | HS | 4A | 1,000,000 |
| Deferred Compensation Trust Fund | HT | 4A | 1,000,000 |
| Higher Education Retirement Plan Supplemental Benefit Fund | HV | 4A | 1,000,000 |
| **Agency Funds** | | | |
| Clearing Fund | KA | 4D | N/A |
| Suspense Fund | KB | 4D | N/A |
| Local Government Distributions Fund | KC | 4D | N/A |
| Pooled Investments Fund | KD | 4D | N/A |
| Retiree Health Insurance Fund | KE | 4D | N/A |
| 4. **GENERAL CAPITAL ASSETS & LONG-TERM OBLIGATION SUBSIDIARY ACCOUNTS** | | | |
| General Capital Assets Subsidiary | LA | 8A | 1,000,000 |
| General Long-Term Obligations Subsidiary | LB | 8B | 1,000,000 |
| 5. **DISCRETE COMPONENT UNITS** | | | |
| 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.

## 75.30.50 Account codes: sequential by code number

October 1, 2020

| Account Code | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code | Account Title |
|---|---|---|---|---|---|---|---|
| 001 | AA | AA | 7000 | A | 1 | 9390 | General Fund |
| 002 | BE | BA | 3030 | A | 1 | 9323 | Hospital Data Collection Account |
| 003 | BD | BA | 2400 | A | 1 | 9321 | Architects' License Account |
| 006 | GA | GA | 0850 | A | 1 | 9400 | Public Records Efficiency, Preservation and Access Account |
| 007 | BF | BA | 4650 | A | 1 | 9324 | Winter Recreation Program Account |
| 014 | BF | BA | 4900 | A | 1 | 9324 | Forest Development Account |
| 018 | AC | AA | 4650 | A | 1 | 9324 | Millersylvania Park Current Account |
| 01B | BF | BA | 4900 | A | 1 | 9324 | ORV and Nonhighway Vehicle Account |
| 01E | AC | AA | 4900 | A | 1 | 9242 | Geothermal Account |
| 01F | BE | BA | 2350 | B | 2 | 9323 | Crime Victims' Compensation Account |
| 01L | DB | DA | 7000 | A | 1 | 9310 | Higher Education Construction Account |
| 01M | BF | BA | 4650 | A | 1 | 9324 | Snowmobile Account |
| 01N | AC | AA | 3100 | A | 1 | 9323 | Institutional Impact Account |
| 01P | KB | HD | 7000 | N | 1 | N/A | Suspense Account |
| 01R | KB | HD | 0900 | N | 1 | N/A | Undistributed Receipts Account |
| 01T | KC | HD | 1400 | N | 1 | N/A | Local Leasehold Excise Tax Account |
| 024 | BD | BA | 1660 | A | 1 | 9321 | Professional Engineers' Account |
| 025 | BB | BA | 2050 | A | 1 | 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 |
| 02P | AC | AA | 4610 | A | 1 | 9324 | Flood Control Assistance Account |

| Account Code | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code | Account Title |
|---|---|---|---|---|---|---|---|
| 02R | BF | BA | 4900 | A | 1 | 9324 | Aquatic Lands Enhancement Account |
| 02W | BD | BA | 1400 | A | 1 | 9321 | Timber Tax Distribution Account |
| 030 | BF | BA | 4900 | B | 1 | 9324 | Landowner Contingency Forest Fire Suppression Account |
| 031 | AC | AA | 1260 | A | 1 | 9321 | State Investment Board Expense Account |
| 032 | AC | AA | 4610 | A | 1 | 9324 | State Emergency Water Projects Revolving Account |
| 034 | KC | HD | 1400 | N | 1 | N/A | Local Sales and Use Tax Account |
| 035 | KA | HD | 7000 | N | 1 | N/A | State Payroll Revolving Account |
| 036 | DA | DA | 1790 | A | 1 | 9330 | Capitol Building Construction Account |
| 039 | BB | BA | 4050 | A | 1 | 9320 | Aeronautics Account |
| 03A | AZ | AA | 0100 | A | 1 | 9238 | Excess Earnings Account |
| 03B | BE | BA | 2350 | A | 1 | 9323 | Asbestos Account |
| 03C | BE | BA | 3030 | A | 1 | 9323 | Emergency Medical Services and Trauma Care Systems Trust Account |
| 03F | BE | BA | 2450 | A | 1 | 9323 | Enhanced 911 Account |
| 03K | BD | BA | 2350 | B | 2 | 9321 | Industrial Insurance Premium Refund Account |
| 03L | AC | AA | 0900 | A | 1 | 9325 | County Criminal Justice Assistance Account |
| 03M | AC | AA | 0900 | A | 1 | 9325 | Municipal Criminal Justice Assistance Account |
| 03N | BD | BA | 1400 | A | 1 | 9321 | Business License Account |
| 03P | BD | BA | 2250 | A | 1 | 9321 | Fire Service Trust Account |
| 03R | BE | BA | 3030 | A | 1 | 9323 | Safe Drinking Water Account |
| 041 | BF | BA | 4900 | A | 1 | 9324 | Resource Management Cost Account |
| 042 | BD | BA | 3000 | A | 1 | 9323 | Charitable, Educational, Penal and Reformatory Institutions Account |
| 044 | BD | BA | 4610 | A | 1 | 9324 | Waste Reduction, Recycling, and Litter Control Account |
| 045 | BD | BA | 1790 | M | 1 | 9321 | State Vehicle Parking Account |
| 048 | BB | BA | 2400 | A | 1 | 9320 | Marine Fuel Tax Refund Account |
| 04B | EA | EA | 4900 | A | 1 | 9232 | Natural Resources Real Property Replacement Account |
| 04E | BD | BA | 2400 | A | 1 | 9321 | Uniform Commercial Code Account |

| Account Code | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code | Account Title |
|---|---|---|---|---|---|---|---|
| 04F | BD | BA | 2400 | A | 2 | 9321 | Real Estate Education Program Account |
| 04H | BF | BA | 4900 | A | 1 | 9324 | Surface Mining Reclamation Account |
| 04L | AC | AA | 3030 | A | 1 | 9323 | Public Health Services Account |
| 04M | BF | BA | 4770 | A | 1 | 9324 | Recreational Fisheries Enhancement Account |
| 04R | BE | BA | 3030 | A | 1 | 9240 | Drinking Water Assistance Account |
| 04V | BD | BA | 2250 | A | 1 | 9321 | Vehicle License Fraud Account |
| 04W | BE | BA | 3030 | A | 1 | 9323 | Waterworks Operator Certification Account |
| 051 | AC | AA | 4610 | A | 1 | 9242 | State and Local Improvements Revolving Account -Waste Disposal Facilities |
| 055 | AC | AA | 4610 | A | 1 | 9242 | State and Local Improvements Revolving Account -Waste Disposal Facilities, 1980 |
| 056 | DB | DA | 7000 | A | 1 | 9310 | State Higher Education Construction Account |
| 057 | DA | DA | 7000 | A | 1 | 9248 | State Building Construction Account |
| 058 | BH | BA | 1030 | A | 1 | 9325 | Public Works Assistance Account |
| 05C | AC | AA | 1070 | A | 1 | 9323 | Criminal Justice Treatment Account |
| 05H | BD | BA | 2450 | A | 1 | 9321 | Disaster Response Account |
| 05M | AC | AA | 1030 | A | 1 | 9321 | Tourism Development and Promotion Account |
| 05R | BE | BA | 3030 | A | 1 | 9240 | Drinking Water Assistance Administrative Account |
| 05W | BD | BA | 4610 | A | 1 | 9324 | State Drought Preparedness and Response Account |
| 060 | DB | DA | 6990 | A | 1 | 9310 | Community and Technical College Capital Projects Account |
| 061 | DB | DA | 3700 | A | 1 | 9310 | Eastern Washington University Capital Projects Account |
| 062 | DB | DA | 3650 | A | 1 | 9310 | Washington State University Building Account |
| 063 | DB | DA | 3750 | A | 1 | 9310 | Central Washington University Capital Projects Account |
| 064 | DB | DA | 3600 | A | 1 | 9310 | University of Washington Building Account |

| Account Code | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code | Account Title |
|---|---|---|---|---|---|---|---|
| 065 | DB | DA | 3800 | A | 1 | 9310 | Western Washington University Capital Projects Account |
| 066 | DB | DA | 3760 | A | 1 | 9310 | The Evergreen State College Capital Projects Account |
| 06A | BF | BA | 4670 | A | 1 | 9324 | Salmon Recovery Account |
| 06G | BD | BA | 2400 | A | 1 | 9321 | Real Estate Appraiser Commission Account |
| 06H | BD | BA | 0850 | B | 2 | 9321 | Washington State Legacy Project, State Library, and Archives Account |
| 06J | BD | BA | 1020 | B | 2 | 9321 | Securities Prosecution Account |
| 06K | BE | BA | 1030 | A | 1 | 9323 | Lead Paint Account |
| 06L | BD | BA | 2400 | A | 1 | 9321 | Business and Professions Account |
| 06N | AZ | AA | 1400 | A | 2 | 9238 | Local Tax Administration Account |
| 06R | BD | BA | 2400 | A | 1 | 9321 | Real Estate Research Account |
| 06T | BD | BA | 2400 | A | 1 | 9321 | License Plate Technology Account |
| 070 | AC | AA | 4670 | A | 1 | 9242 | Outdoor Recreation Account |
| 071 | BF | BA | 4770 | A | 1 | 9324 | Warm Water Game Fish Account |
| 072 | AC | AA | 4610 | A | 1 | 9242 | State and Local Improvements Revolving Account - Water Supply Facilities |
| 075 | DA | DA | 3000 | A | 1 | 9248 | State Social and Health Services Construction Account |
| 076 | KD | HD | 7010 | N | 1 | N/A | Treasury Income Account |
| 07A | BD | BA | 1020 | B | 2 | 9321 | Mortgage Lending Fraud Prosecution Account |
| 07B | BD | BA | 2400 | N | 2 | 9323 | Organ and Tissue Donation Awareness Account |
| 07E | BF | BA | 4900 | B | 2 | 9324 | Contract Harvesting Revolving Account |
| 07F | AZ | AA | 4770 | B | 2 | 9242 | Commercial Fisheries Buyback Account |
| 07J | BE | BA | 2400 | B | 2 | 9323 | “Helping Kids Speak” Account |
| 07K | BD | BA | 2400 | N | 2 | 9321 | Special License Plate Applicant Trust Account |
| 07L | BD | BA | 0800 | B | 2 | 9321 | Legislative International Trade Account |
| 07N | BB | BA | 4050 | B | 2 | 9320 | Produce Railcar Pool Account |
| 07T | BD | BA | 1790 | B | 2 | 9330 | Commemorative Works Account |

| Account Code | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code | Account Title |
|---|---|---|---|---|---|---|---|
| 07V | BF | BA | 4770 | B | 2 | 9324 | Fish and Wildlife Enforcement Reward Account |
| 07W | BE | BA | 3000 | A | 1 | 9323 | Domestic Violence Prevention Account |
| 080 | BD | BA | 2150 | A | 1 | 9321 | Grade Crossing Protective Account |
| 081 | BA | BA | 2250 | A | 1 | 9320 | State Patrol Highway Account |
| 082 | BB | BA | 2400 | A | 1 | 9320 | Motorcycle Safety Education Account |
| 084 | BE | BA | 1790 | A | 1 | 9323 | Building Code Council Account |
| 086 | BE | BA | 2250 | A | 1 | 9323 | Fire Service Training Account |
| 087 | BF | BA | 4900 | B | 1 | 9324 | Park Land Trust Revolving Account |
| 08A | BG | BA | 7000 | A | 1 | 9310 | Education Legacy Trust Account |
| 08B | AC | AA | 3400 | N | 2 | 9310 | Foster Care Endowed Scholarship Trust Account |
| 08C | BG | BA | 2400 | B | 2 | 9310 | Gonzaga University Alumni Association Account |
| 08E | AC | AA | 1030 | B | 2 | 9323 | Individual Development Account Program Account |
| 08F | BF | BA | 2400 | B | 2 | 9324 | Lighthouse Environmental Programs Account |
| 08G | BE | BA | 1070 | B | 2 | 9323 | Flexible Spending Administrative Account |
| 08H | BD | BA | 2450 | A | 1 | 9321 | Military Department Rental and Lease Account |
| 08J | BE | BA | 1070 | B | 2 | 9323 | Prescription Drug Consortium Account |
| 08K | BE | BA | 1070 | A | 1 | 9323 | Problem Gambling Account |
| 08L | BF | BA | 2400 | B | 2 | 9324 | “Ski & Ride Washington” Account |
| 08M | BA | BA | 4070 | A | 1 | 9234 | Small City Pavement and Sidewalk Account |
| 08N | AC | AA | 3400 | N | 2 | 9310 | State Financial Aid Account |
| 08P | BF | BA | 4650 | B | 2 | 9324 | State Parks Education and Enhancement Account |
| 08R | BF | BA | 4610 | A | 1 | 9324 | Waste Tire Removal Account |
| 08T | AZ | AA | 4050 | B | 2 | 9320 | Transportation Innovative Partnership Account |
| 08V | BE | BA | 3050 | B | 2 | 9323 | Veterans Stewardship Account |
| 08W | BF | BA | 2400 | B | 2 | 9324 | “Washington’s National Park Fund” Account |

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

| Account Code | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code | Account Title |
|---|---|---|---|---|---|---|---|
| 10K | AC | AA | 3050 | A | 1 | 9323 | Veterans Innovations Program 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 |
| 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 |
| 11M | AC | AA | 3870 | B | 2 | 9321 | Poet Laureate Account |
| 11N | AZ | AA | 3550 | A | 1 | 9321 | Heritage Barn Preservation Account |
| 11P | BF | BA | 3030 | B | 2 | 9324 | Large On-Site Sewage Systems Account |
| 11R | AZ | AA | 3030 | B | 2 | 9323 | Hospital Infection Control Grant Account |
| 11V | BE | BA | 3050 | M | 2 | 9323 | Veteran Estate Management Account |
| 11W | AC | AA | 4610 | A | 1 | 9324 | Water Quality Capital Account |
| 120 | BE | BA | 5400 | A | 1 | 9323 | Administrative Contingency Account |
| 125 | AC | AA | 4610 | A | 1 | 9324 | Site Closure Account |

| Account Code | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code | Account Title |
|---|---|---|---|---|---|---|---|
| 126 | BF | BA | 4950 | B | 2 | 9324 | Agricultural Local Account |
| 128 | BF | BA | 4950 | B | 2 | 9324 | Grain Inspection Revolving Account |
| 12C | BE | BA | 1030 | A | 1 | 9323 | Affordable Housing for All Account |
| 12E | BE | BA | 3000 | B | 2 | 9323 | Assisted Living Facility Temporary Management Account |
| 12F | BD | BA | 1000 | B | 2 | 9321 | Manufactured/Mobile Home Dispute Resolution Program Account |
| 12G | BF | BA | 4770 | B | 2 | 9324 | Rockfish Research Account |
| 12H | BD | BA | 2450 | N | 2 | 9323 | Uniformed Service Shared Leave Pool Account |
| 12J | AC | AA | 4670 | A | 1 | 9324 | Boating Activities Account |
| 12K | AZ | AA | 4780 | A | 1 | 9324 | Puget Sound Scientific Research Account |
| 12L | AC | AA | 4650 | B | 2 | 9324 | Outdoor Education and Recreation Program Account |
| 12M | BD | BA | 0850 | A | 1 | 9321 | Charitable Organization Education Account |
| 12N | BG | BA | 3400 | N | 2 | 9310 | GET Ready for Math and Science Scholarship Account |
| 12P | AC | AA | 3600 | B | 2 | 9324 | Geoduck Aquaculture Research Account |
| 12R | AC | AA | 1030 | A | 1 | 9323 | Independent Youth Housing Account |
| 12T | BE | BA | 3000 | A | 1 | 9323 | Traumatic Brain Injury Account |
| 12V | FJ | FA | 1070 | B | 2 | 9400 | Public Employees' Benefits Board Medical Benefits Administration Account |
| 12W | AZ | AA | 3050 | A | 1 | 9323 | Veterans Conservation Corps Account |
| 131 | AC | AA | 4950 | B | 2 | 9325 | Fair Account |
| 133 | BE | BA | 3070 | M | 2 | 9323 | Children's Trust Account |
| 134 | BE | BA | 5400 | A | 1 | 9323 | Employment Services Administrative Account |
| 138 | BD | BA | 1600 | A | 1 | 9321 | Insurance Commissioner's Regulatory Account |
| 141 | BD | BA | 2250 | B | 3 | 9238 | Federal Seizure Account |
| 143 | BG | BA | 3650 | H | 3 | 9230 | Institutions of Higher Education Federal Appropriations Account (Morrill-Bankhead-Jones Act Account) |

| Account Code | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code | Account Title |
|---|---|---|---|---|---|---|---|
| 144 | BA | BA | 4070 | A | 1 | 9234 | Transportation Improvement Account |
| 145 | BG | BA | LCLO | H | 3 | 9310 | Institutions of Higher Education - Grants and Contracts Account |
| 146 | BD | BA | 4670 | A | 1 | 9321 | Firearms Range Account |
| 147 | BG | BA | 6990 | H | 3 | 9310 | Institutions of Higher Education – Plant Account |
| 148 | BG | BA | LCLO | H | 3 | 9310 | Institutions of Higher Education - Dedicated Local Account |
| 149 | BG | BA | LCLO | B | 3 | 9310 | Institutions of Higher Education - Operating Fees Account |
| 14A | BF | BA | 4770 | A | 1 | 9324 | Wildlife Rehabilitation Account |
| 14B | AC | AA | 1050 | A | 1 | 9250 | Budget Stabilization Account |
| 14C | AZ | AA | 4780 | A | 1 | 9324 | Puget Sound Recovery Account |
| 14E | BD | BA | 0850 | B | 2 | 9330 | Washington State Library Operations Account |
| 14G | BF | BA | 4770 | A | 1 | 9324 | Ballast Water and Biofouling Management Account |
| 14H | AC | AA | 1030 | A | 1 | 9325 | Community Preservation and Development Authority 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 |

| Account Code | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code | Account Title |
|---|---|---|---|---|---|---|---|
| 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 |
| 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 |
| 15M | BF | BA | 3030 | A | 1 | 9324 | Biotoxin Account |
| 15N | AZ | AA | 3650 | B | 2 | 9321 | Business Assistance 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 | 2 | 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 |

| Account Code | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code | Account Title |
|---|---|---|---|---|---|---|---|
| 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 |
| 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 |
| 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 |
| 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 | 3070 | 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 |
| 17K | AC | AA | 1070 | A | 1 | 9323 | Basic Health Plan Stabilization Account |
| 17L | BD | BA | 1030 | B | 2 | 9321 | Foreclosure Fairness Account |

| Account Code | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code | Account Title |
|---|---|---|---|---|---|---|---|
| 17M | BE | BA | 3070 | 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 |
| 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 | N | 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 |

| Account Code | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code | Account Title |
|---|---|---|---|---|---|---|---|
| 18R | BE | BA | 2400 | B | 2 | 9321 | Seattle Sounders FC 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 |
| 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 | 1000 | 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 |
| 19H | BE | BA | 3530 | B | 2 | 9323 | Center for Deaf and Hard of Hearing Youth 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 | BE | BA | 1030 | A | 1 | 9323 | Andy Hill Cancer Research Endowment Fund Match Transfer Account |
| 19W | BF | BA | 4770 | B | 2 | 9324 | Wolf-livestock Conflict Account |

| Account Code | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code | Account Title |
|---|---|---|---|---|---|---|---|
| 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 |
| 204 | BD | BA | 2200 | A | 1 | 9321 | Volunteer Firefighters' and Reserve Officers' Relief and Pension 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 |
| 20G | BD | BA | 2400 | B | 2 | 9321 | Washington Farmers and Ranchers Account |
| 20H | BA | BA | 4050 | A | 1 | 9234 | Connecting Washington Account |
| 20J | BB | BA | 4050 | A | 1 | 9320 | Electric Vehicle Account |
| 20K | BD | BA | 1950 | B | 2 | 9321 | Licensing and Enforcement System Modernization Project Account |
| 20L | AC | AA | 3070 | B | 2 | 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 |

| Account Code | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code | Account Title |
|---|---|---|---|---|---|---|---|
| 20T | BF | BA | 4620 | A | 1 | 9324 | Pollution Liability Insurance Agency Underground Storage Tank |
| 20W | BD | BA | 2400 | B | 2 | 9321 | Washington Tennis Account |
| 210 | BD | BA | 2250 | B | 2 | 9321 | Fire Protection Contractor License Account |
| 213 | BE | BA | 3050 | B | 2 | 9323 | Veterans' Emblem Account |
| 214 | BE | BA | 3030 | B | 2 | 9323 | Temporary Worker Housing Account |
| 215 | BA | BA | 4050 | A | 1 | 9234 | Special Category C Account |
| 216 | BF | BA | 4610 | A | 1 | 9324 | Air Pollution Control Account |
| 217 | BF | BA | 4610 | A | 1 | 9324 | Oil Spill Prevention Account |
| 218 | BB | BA | 4050 | A | 1 | 9320 | Multimodal Transportation Account |
| 219 | BF | BA | 4610 | A | 2 | 9324 | Air Operating Permit Account |
| 21A | BG | BA | 2400 | B | 2 | 9310 | Washington State Wrestling 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 |
| 21E | BD | BA | 2400 | A | 1 | 9321 | Concealed Pistol License Renewal Notification Account |
| 21F | BD | BA | 2400 | B | 2 | 9321 | Fred Hutch Account |
| 21G | BB | BA | 2400 | B | 2 | 9320 | Washington State Aviation Account |
| 21H | BF | BA | 4610 | A | 1 | 9324 | Wastewater Treatment Plant Operator Certification Account |
| 21J | AC | AA | 0110 | B | 2 | 9321 | Gina Grant Bull Memorial Legislative Page Scholarship Account |
| 21K | AC | AA | 1030 | B | 2 | 9323 | Skilled Worker Outreach, Recruitment, and Career Awareness Grant Program Account |
| 21L | AC | AA | 1030 | B | 2 | 9323 | Low-Income Home Rehabilitation Revolving Loan Program Account |
| 21M | BE | BA | 0550 | A | 1 | 9323 | Distracted Driving Prevention Account |
| 21N | BF | BA | 4950 | B | 2 | 9324 | Northeast Washington Wolf-Livestock Management Account |
| 21P | AC | AA | 1030 | A | 1 | 9321 | Sexual Assault Prevention and Response Account |

| Account Code | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code | Account Title |
|---|---|---|---|---|---|---|---|
| 21Q | BF | BA | 4900 | B | 2 | 9324 | Forest Health Revolving Account |
| 21R | AC | AA | 3070 | A | 1 | 9323 | DCYF Contracted Services Performance Improvement Account |
| 21S | BF | BA | 4770 | A | 1 | 9324 | Aquatic Invasive Species Management Account |
| 21T | AC | AA | 3030 | B | 2 | 9323 | Suicide-safer Homes Project Account |
| 21U | BD | BA | 3050 | N | 2 | 9323 | Veterans' In-state Service Shared Leave Pool Account |
| 21V | BE | BA | 2350 | A | 1 | 9323 | Construction Registration Inspection Account |
| 21W | BD | BA | 3500 | B | 2 | 9311 | K-12 Criminal Background Check 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 |
| 22A | AC | AA | 1050 | B | 2 | 9321 | State Agency Office Relocation Pool Account |
| 22B | AC | AA | 3400 | B | 2 | 9310 | Highway Worker Memorial Scholarship Account |
| 22C | AC | AA | 1030 | A | 1 | 9325 | Early Learning Facilities Revolving Account |
| 22D | AC | AA | 1030 | A | 1 | 9325 | Early Learning Facilities Development Account |
| 22E | FL | FA | 5400 | B | 2 | 9400 | Family and Medical Leave Enforcement Account |
| 22F | FL | FA | 5400 | M | 2 | 9400 | Family and Medical Leave Insurance Account |
| 22G | BF | BA | 4610 | B | 2 | 9324 | Photovoltaic Module Recycling Account |
| 22H | BD | BA | 3070 | N | 2 | 9323 | Foster Parent Shared Leave Pool Account |
| 22J | BB | BA | 2400 | A | 1 | 9320 | Abandoned Recreational Vehicle Disposal Account |
| 22K | BF | BA | 4610 | B | 2 | 9324 | Watershed Restoration and Enhancement Account |
| 22L | BH | BA | 4050 | B | 2 | 9325 | Public Use General Aviation Airport Loan Revolving Account |

| Account Code | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code | Account Title |
|---|---|---|---|---|---|---|---|
| 22M | BH | BA | 1030 | A | 1 | 9325 | Energy Efficiency Account |
| 22N | BF | BA | 4770 | B | 2 | 9324 | Fish and Wildlife Federal Lands Revolving Account |
| 22P | BF | BA | 4900 | B | 2 | 9324 | Natural Resources Federal Lands Revolving Account |
| 22Q | BE | BA | 2400 | B | 2 | 9323 | Seattle Mariners Account |
| 22R | BD | BA | 1000 | A | 1 | 9321 | Internet Consumer Access Account |
| 22S | AC | AA | 1030 | B | 2 | 9323 | Landlord Mitigation Program Account |
| 22T | AC | AA | 1030 | A | 1 | 9321 | Statewide Tourism Marketing Account |
| 22U | BE | BA | 3030 | A | 1 | 9323 | Secure Drug Take-back Program Account |
| 22V | AC | AA | 3400 | M | 2 | 9310 | Medical Student Loan Account |
| 22W | BD | BA | 0820 | A | 1 | 9321 | Public Disclosure Transparency 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 |
| 23A | BG | BA | 3400 | B | 2 | 9310 | Student Loan Advocate Account |
| 23B | AC | AA | 3400 | N | 2 | 9310 | Rural Jobs Program Match Transfer Account |
| 23C | BG | BA | 2400 | B | 2 | 9310 | DOL Tuition Recovery Trust Fund |
| 23D | BG | BA | 3400 | B | 2 | 9310 | Student Achievement Council Tuition Recovery Trust Fund |
| 23E | AC | AA | 3500 | B | 2 | 9311 | Washington History Day Account |
| 23F | AC | AA | 3500 | B | 2 | 9311 | Open Educational Resources Account |
| 23G | BB | BA | 2280 | A | 1 | 9325 | Vulnerable Roadway User Education Account |
| 23H | AC | AA | 1030 | A | 1 | 9325 | Defense Community Compatibility Account |
| 23J | AC | AA | 1030 | A | 1 | 9325 | Statewide Broadband Account |
| 23K | BD | BA | 2250 | B | 2 | 9321 | Smoke Detection Device Awareness Account |
| 23L | AC | AA | 1070 | B | 2 | 9323 | Indian Health Improvement Reinvestment Account |

| Account Code | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code | Account Title |
|---|---|---|---|---|---|---|---|
| 23M | BA | BA | 4060 | B | 2 | 9234 | County Road Administration Board Emergency Loan Account |
| 23N | BF | BA | 4610 | A | 1 | 9324 | Model Toxics Control Capital Account |
| 23P | BF | BA | 4610 | A | 1 | 9324 | Model Toxics Control Operating Account |
| 23R | BF | BA | 4610 | A | 1 | 9324 | Model Toxics Control Stormwater Account |
| 23S | BA | BA | 4050 | A | 1 | 9320 | Puget Sound Gateway Facility Account |
| 23T | BB | BA | 2400 | A | 1 | 9320 | Congestion Relief Traffic Safety Account |
| 23U | BE | BA | 1000 | B | 2 | 9321 | Compostable Products Revolving Account |
| 23V | BF | BA | 4610 | A | 1 | 9324 | Voluntary Cleanup Account |
| 23W | BF | BA | 4610 | A | 1 | 9324 | Paint Product Stewardship Account |
| 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 |
| 24A | AC | AA | 3400 | B | 2 | 9310 | Behavioral Health Loan Repayment Program Account |
| 24B | BD | BA | 3030 | A | 1 | 9323 | Foundational Public Health Services Account |
| 24C | BB | BA | 2400 | B | 2 | 9320 | San Juan Islands Programs Account |
| 24D | BE | BA | 2400 | B | 2 | 9323 | Seattle Storm Account |
| 24E | BD | BA | 0850 | B | 2 | 9330 | Washington State Library-Archives Building Account |
| 24F | AC | AA | 3050 | B | 2 | 9323 | Veterans Service Officer Account |
| 24G | BF | BA | 4950 | B | 2 | 9324 | Hemp Regulatory Account |
| 24H | AC | AA | 5400 | A | 1 | 9310 | Career Connected Learning Account |
| 24J | BG | BA | 3400 | A | 1 | 9310 | Workforce Education Investment Account |
| 24K | BB | BA | 2400 | A | 1 | 9320 | Agency Financial Transaction Account |
| 24L | BE | BA | 1070 | A | 1 | 9323 | Ambulance Transport Fund |
| 24M | AC | AA | 1050 | A | 1 | 9324 | Climate Resiliency Account |

| Account Code | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code | Account Title |
|---|---|---|---|---|---|---|---|
| 24P | BD | BA | 1600 | A | 1 | 9321 | Insurance Commissioner's Fraud Account |
| 24S | BE | BA | 2400 | B | 2 | 9323 | Seattle NHL Hockey Account |
| 24T | BD | BA | 2250 | B | 2 | 9321 | State Firearms Background Check System Account |
| 24U | AC | AA | 4710 | A | 1 | 9324 | Sustainable Farms and Fields Account |
| 24V | BE | BA | 1070 | A | 1 | 9323 | Telebehavioral Health Access 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 |
| 25A | BF | BA | 2400 | B | 2 | 9324 | Washington Apples Account |
| 260 | BG | BA | 3600 | A | 1 | 9310 | UW Operating Fees Account |
| 262 | BD | BA | 2350 | A | 1 | 9321 | Manufactured Home Installation Training Account |
| 263 | BD | BA | 1030 | A | 1 | 9321 | Community and Economic Development Fee Account |
| 267 | BF | BA | 4670 | A | 1 | 9324 | Recreation Resources Account |
| 268 | BF | BA | 4670 | A | 1 | 9324 | Nonhighway and Off-Road Vehicle Activities (NOVA) Program Account |
| 269 | BF | BA | 4650 | A | 1 | 9324 | Parks Renewal and Stewardship Account |
| 271 | BG | BA | 3650 | A | 1 | 9310 | WSU Operating Fees Account |
| 274 | BE | BA | 3000 | B | 2 | 9323 | Adult Family Home Account |
| 275 | BG | BA | 3750 | A | 1 | 9310 | CWU Operating Fees Account |
| 277 | BD | BA | 7000 | B | 1 | 9321 | State Agency Parking Account |
| 281 | BB | BA | 2400 | A | 2 | 9320 | Impaired Driving Safety Account |
| 283 | BE | BA | 3000 | A | 2 | 9240 | Juvenile Accountability Incentive Account |
| 285 | BH | BA | 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 |

| Account Code | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code | Account Title |
|---|---|---|---|---|---|---|---|
| 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 |
| 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 |
| 366 | DA | DA | 4610 | B | 2 | 9330 | Watershed Restoration and Enhancement Bond Account |
| 367 | DA | DA | 4610 | A | 1 | 9330 | Chehalis Basin Taxable Account |
| 377 | DA | DA | 4610 | B | 2 | 9330 | Watershed Restoration and Enhancement Taxable Bond 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 |

| Account Code | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code | Account Title |
|---|---|---|---|---|---|---|---|
| 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 |
| 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 | FJ | FA | 1070 | A | 1 | 9400 | State Health Care Authority Administrative Account |
| 421 | GB | GA | 1050 | B | 2 | 9400 | Education Technology Revolving Fund |
| 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 |

| Account Code | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code | Account Title |
|---|---|---|---|---|---|---|---|
| 433 | FD | FA | 1160 | B | 3 | 9400 | Shared Game Lottery Account |
| 436 | GA | GA | 1050 | B | 2 | 9400 | OFM Labor Relations Service Account |
| 438 | FJ | FA | 1070 | B | 2 | 9400 | Uniform Dental Plan Benefits Administration Account |
| 439 | FJ | FA | 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 |
| 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 |
| 456 | FI | FA | 0900 | N | 2 | 9400 | Separately Managed State Treasurer's Service 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 |

| Account Code | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code | Account Title |
|---|---|---|---|---|---|---|---|
| 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 |
| 473 | FJ | FA | 1070 | N | 2 | 9400 | School Employees' Benefits Board Insurance Reserve Fund |
| 474 | BE | BA | 1070 | B | 2 | 9323 | School Employees' Benefits Board Flexible Spending and Dependent Care Administrative Account |
| 475 | FJ | FA | 1070 | B | 2 | 9400 | School Employees' Benefits Board Dental Benefits Administration Account |
| 477 | FD | FA | 1160 | N | 2 | 9400 | Lottery Investment Account |
| 480 | BD | BA | 3500 | B | 2 | 9321 | Financial Education Public-Private Partnership Account |
| 482 | GA | GA | 3650 | N | 3 | 9400 | Dairy/Forage Facility Revolving Account |
| 483 | GA | GA | 0950 | A | 1 | 9400 | Auditing Services Revolving Account |
| 484 | GA | GA | 1100 | A | 1 | 9400 | Administrative Hearings Revolving Account |
| 485 | BD | BA | 1850 | B | 2 | 9321 | Horse Racing Commission Washington Bred Owners' Bonus Fund and Breeder Awards Account |
| 488 | AC | AA | 1050 | A | 1 | 9321 | Special Personnel Litigation Revolving Account |

| Account Code | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code | Account Title |
|---|---|---|---|---|---|---|---|
| 489 | AC | AA | 7000 | A | 1 | 9321 | Pension Funding Stabilization Account |
| 490 | AZ | AA | 4050 | B | 2 | 9320 | Regional Transportation Investment District Account |
| 492 | FJ | FA | 1070 | A | 1 | 9400 | School Employees' Insurance Administrative Account |
| 493 | FJ | FA | 1070 | N | 2 | 9400 | School Employees' Insurance Account |
| 494 | FJ | FA | 1070 | B | 2 | 9400 | School Employees' Benefits Board Medical Benefits Administrative Account |
| 495 | BB | BA | 4050 | N | 2 | 9320 | Toll Collection Account |
| 496 | BG | BA | 3400 | M | 2 | 9310 | Educator 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 |

| 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 Fund |
| 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 |

| 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 | BF | BA | 4610 | A | 1 | 9324 | Yakima Integrated Plan Implementation Revenue Recovery Account |
| 566 | BF | BA | 4900 | A | 1 | 9321 | Community Forest Trust Account |
| 567 | FI | FA | 3000 | M | 2 | 9400 | Long-term Services and Supports 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 and State Route Number 167 Express Toll Lanes 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 | 4650 | 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 |

| Account Code | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code | Account Title |
|---|---|---|---|---|---|---|---|
| 607 | EA | EA | 1260 | N | 1 | 9230 | State University Permanent Account |
| 608 | FB | FA | 2350 | M | 1 | 9400 | Accident Account |
| 609 | FB | FA | 2350 | M | 1 | 9400 | Medical Aid Account |
| 610 | FB | FA | 2350 | N | 1 | 9400 | Accident Reserve Account |
| 614 | HN | HC | 2200 | N | 1 | 9550 | Volunteer Firefighters' and Reserve Officers' Relief and Pension Principal Account |
| 615 | HL | HC | 1240 | N | 1 | 960x | Washington State Patrol Retirement System Plan 1 Account |
| 616 | HQ | HC | 1240 | N | 1 | 960x | Judges' Retirement Account |
| 620 | FG | FA | 5400 | N | 3 | 9545 | Unemployment Compensation Account |
| 622 | FG | FA | 5400 | N | 3 | 9545 | Unemployment Compensation Federal Employees' Benefit Payment Account |
| 630 | HK | HC | 1240 | N | 1 | 960x | Washington State Patrol Retirement System Plan 2 Account |
| 631 | HA | HC | 1240 | N | 1 | 960x | Public Employees' Retirement System Plan 1 Account |
| 632 | HE | HC | 1240 | N | 1 | 960x | Teachers' Retirement System Plan 1 Account |
| 633 | HR | HC | 1240 | N | 1 | 960x | School Employees' Retirement System Combined Plan 2 and 3 Account |
| 635 | HH | HC | 1240 | N | 1 | 960x | Public Safety Employees' Retirement System Plan 2 Account |
| 636 | KA | HD | 3070 | 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 |

| Account Code | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code | Account Title |
|---|---|---|---|---|---|---|---|
| 649 | MZ | MA | LCL0 | N | 3 | 9400 | Discrete Component Unit Processing Account |
| 651 | KA | HD | LCLO | N | 3 | N/A | Institutional Residents' Deposit Account |
| 653 | AC | AA | 3400 | N | 2 | 9310 | Washington Distinguished Professorship Trust Account |
| 660 | KA | HD | 4900 | N | 2 | N/A | Natural Resources Deposit Account |
| 661 | HV | HC | 1240 | N | 1 | 9607 | Higher Education Retirement Plan Supplemental Benefit Fund – University of Washington |
| 662 | HV | HC | 1240 | N | 1 | 9607 | Higher Education Retirement Plan Supplemental Benefit Fund – Washington State University |
| 663 | HV | HC | 1240 | N | 1 | 9607 | Higher Education Retirement Plan Supplemental Benefit Fund – Eastern Washington University |
| 664 | HV | HC | 1240 | N | 1 | 9607 | Higher Education Retirement Plan Supplemental Benefit Fund – Central Washington University |
| 665 | HV | HC | 1240 | N | 1 | 9607 | Higher Education Retirement Plan Supplemental Benefit Fund – The Evergreen State College |
| 667 | HV | HC | 1240 | N | 1 | 9607 | Higher Education Retirement Plan Supplemental Benefit Fund – Western Washington University |
| 668 | HV | HC | 1240 | N | 1 | 9607 | Higher Education Retirement Plan Supplemental Benefit Fund – State Board for Community and Technical Colleges |
| 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 |
| 702 | AC | AA | 1050 | A | 1 | 9232 | Dedicated McCleary Penalty Account |
| 703 | AC | AA | 5400 | B | 2 | 9323 | COVID-19 Unemployment Account |
| 721 | FJ | FA | 1070 | N | 2 | 9400 | Public Employees' and Retirees' Insurance Account |

| Account Code | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code | Account Title |
|---|---|---|---|---|---|---|---|
| 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 | FJ | FA | 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 |
| 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 | 3070 | N | 3 | 9323 | Programs for Children and Families 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 |

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

| Account Code | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code | Account Title |
|---|---|---|---|---|---|---|---|
| 801 | KA | HD | 1260 | N | 3 | N/A | Opportunity Scholarship Custodial Account |
| 802 | KA | HD | 1070 | N | 2 | N/A | School Employees' Benefits Board Salary Reduction 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 |
| 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 |

| Account Code | Roll-Up Fund Code | Fund Type Code | Admin. Agency Code | Budget Type Code | Cash Type | Closing GL Code | Account Title |
|---|---|---|---|---|---|---|---|
| 844 | BD | BA | 1240 | B | 1 | 9321 | Money-Purchase Retirement Savings Administrative Account |
| 845 | IA | HB | 0900 | N | 4 | 9554 | Separately Managed Public Funds Investment Account |
| 846 | BG | BA | LCLO | N | 3 | 9310 | Grants-In-Aid Scholarships and Fellowships Account |
| 847 | KD | HD | 0900 | N | 1 | N/A | Separately Managed State Agency Investment 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 | BE | BA | 3000 | A | 1 | 9323 | Developmental Disabilities Community Services 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 |
| 887 | BH | BA | 1030 | A | 1 | 9325 | Public Facilities Construction Loan Revolving Account |
| 888 | BD | BA | 1240 | B | 1 | 9321 | Deferred Compensation Administrative Account |

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

## 75.30.60 Account codes: alphabetical by title

October 1, 2020

| ACCOUNT CODE | ACCOUNT TITLE |
|---|---|
| 18K | 24/7 Sobriety Account |
| 19E | 4-H Programs Account |
| 22J | Abandoned Recreational Vehicle Disposal 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 |
| 24K | Agency Financial Transaction 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 |
| 24L | Ambulance Transport Fund |
| 842 | American Indian Scholarship Endowment Account |
| 19V | Andy Hill Cancer Research Endowment Fund Match Transfer Account |
| 424 | Anti-Trust Revolving Account |
| 16M | Appraisal Management Company Account |
| 10A | Aquatic Algae Control Account |
| 21S | Aquatic Invasive Species Management Account |
| 158 | Aquatic Land Dredged Material Disposal Site Account |
| 02R | Aquatic Lands Enhancement Account |
| 003 | Architects' License Account |
| 03B | Asbestos Account |

| ACCOUNT CODE | ACCOUNT TITLE |
|---|---|
| 12E | Assisted Living Facility Temporary Management Account |
| 483 | Auditing Services Revolving Account |
| 14G | Ballast Water and Biofouling Management Account |
| 116 | Basic Data Account |
| 17K | Basic Health Plan Stabilization Account |
| 761 | Basic Health Plan Subscription Account |
| 172 | Basic Health Plan Trust Account |
| 24A | Behavioral Health Loan Repayment Program Account |
| 199 | Biosolids Permit Account |
| 15M | Biotoxin Account |
| 12J | Boating Activities Account |
| 09B | Boating Safety Education Certification Account |
| 15T | Broadband Mapping Account |
| 20B | Brownfield Redevelopment Trust Fund Account |
| 14B | Budget Stabilization Account |
| 084 | Building Code Council Account |
| 15J | Building Communities Fund Account |
| 06L | Business and Professions Account |
| 15N | Business Assistance Account |
| 02H | Business Enterprises Revolving Account |
| 03N | Business License Account |
| 18J | Capital Vessel Replacement Account |
| 036 | Capitol Building Construction Account |
| 733 | Capitol Campus Reserve Account |
| 834 | Capitol Furnishings Preservation Committee Account |
| 24H | Career Connected Learning Account |
| 734 | Centennial Document Preservation and Modernization Account |
| 19H | Center for Deaf and Hard of Hearing Youth 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 |

| ACCOUNT CODE | ACCOUNT TITLE |
|---|---|
| 367 | Chehalis Basin Taxable 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 |
| 24M | Climate Resiliency 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 |
| 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 |
| 644 | Community Services Revolving Account |
| 17N | Complete Streets Grant Program Account |
| 23U | Compostable Products Revolving Account |
| 21E | Concealed Pistol License Renewal Notification Account |
| 23T | Congestion Relief Traffic Safety Account |
| 20H | Connecting Washington Account |
| 552 | Conservation Assistance Revolving Account |
| 458 | Consolidated Technology Services Revolving Account |
| 21V | Construction Registration Inspection Account |
| 07E | Contract Harvesting Revolving Account |
| 401 | Correctional Industries Account |
| 206 | Cost of Supervision Account |

| ACCOUNT CODE | ACCOUNT TITLE |
|---|---|
| 186 | County Arterial Preservation Account |
| 03L | County Criminal Justice Assistance Account |
| 17A | County Enhanced 911 Excise Tax Account |
| 23M | County Road Administration Board Emergency Loan Account |
| 703 | COVID-19 Unemployment 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 |
| 21R | DCYF Contracted Services Performance Improvement Account |
| 02K | Death Investigations Account |
| 380 | Debt-Limit General Fund Bond Retirement Account |
| 381 | Debt-Limit Reimbursable Bond Retirement Account |
| 315 | Dedicated Marijuana Account |
| 702 | Dedicated McCleary Penalty Account |
| 23H | Defense Community Compatibility 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 Services 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 |
| 21M | Distracted Driving Prevention Account |
| 515 | DNA Data Base Account |
| 201 | DOL Services Account |
| 19T | DOL Technology Improvement and Data Management Account |
| 23C | DOL Tuition Recovery Trust Fund |
| 07W | Domestic Violence Prevention Account |
| 04R | Drinking Water Assistance Account |

| ACCOUNT CODE | ACCOUNT TITLE |
|---|---|
| 05R | Drinking Water Assistance Administrative Account |
| 753 | DSHS Child Support Services Account |
| 738 | DSHS Trust Account |
| 22C | Early Learning Facilities Revolving Account |
| 22D | Early Learning Facilities Development Account |
| 20L | Early Start Account |
| 098 | Eastern Washington Pheasant Enhancement Account |
| 061 | Eastern Washington University Capital Projects Account |
| 09R | Economic Development Strategic Reserve Account |
| 253 | Education Construction Account |
| 08A | Education Legacy Trust Account |
| 291 | Education Savings Account |
| 421 | Education Technology Revolving Fund |
| 18E | Educator Certification Processing Account |
| 496 | Educator Conditional Scholarship Account |
| 549 | Election Account |
| 20J | Electric Vehicle 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 |
| 22M | Energy Efficiency Account |
| 10R | Energy Freedom Account |
| 03F | Enhanced 911 Account |
| 422 | Enterprise Services 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 |
| 22E | Family and Medical Leave Enforcement Account |
| 22F | Family and Medical Leave Insurance Account |
| 09C | Farm and Forest Account |
| 162 | Farm Labor Contractor Account |
| 536 | Federal Food Service Revolving Account |

| ACCOUNT CODE | ACCOUNT TITLE |
|---|---|
| 878 | Federal Forest Revolving Account |
| 688 | Federal Local Rail Service Assistance Account |
| 141 | Federal Seizure Account |
| 304 | Ferry Bond Retirement Account |
| 480 | Financial Education Public-Private Partnership Account |
| 14M | Financial Fraud and Identity Theft Crimes Investigation and Prosecution Account |
| 300 | Financial Services Regulation Account |
| 225 | Fingerprint Identification Account |
| 210 | Fire Protection Contractor License Account |
| 086 | Fire Service Training Account |
| 03P | Fire Service Trust Account |
| 146 | Firearms Range Account |
| 07V | Fish and Wildlife Enforcement Reward Account |
| 444 | Fish and Wildlife Equipment Revolving Account |
| 22N | Fish and Wildlife Federal Lands 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 |
| 21Q | Forest Health Revolving Account |
| 19C | Forest Practices Application Account |
| 08B | Foster Care Endowed Scholarship Trust Account |
| 852 | Foster Care Scholarship Endowment Account |
| 636 | Foster Care Trust Account |
| 22H | Foster Parent Shared Leave Pool Account |
| 24B | Foundational Public Health Services Account |
| 835 | Four Year Student Child Care in Higher Education Account |
| 21F | Fred Hutch 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 |
| 841 | G. Robert Ross Endowment Account |

| ACCOUNT CODE | ACCOUNT TITLE |
|---|---|
| 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 |
| 21J | Gina Grant Bull Memorial Legislative Page Scholarship Account |
| 08C | Gonzaga University Alumni Association Account |
| 749 | Governor's ICSEW Account |
| 080 | Grade Crossing Protective Account |
| 128 | Grain Inspection Revolving Account |
| 846 | Grants-In-Aid Scholarships and Fellowships Account |
| 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 |
| 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 |
| 24G | Hemp Regulatory Account |
| 11N | Heritage Barn Preservation Account |
| 18F | High School Completion 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 |

| ACCOUNT CODE | ACCOUNT TITLE |
|---|---|
| 664 | Higher Education Retirement Plan Supplemental Benefit Fund – CWU |
| 663 | Higher Education Retirement Plan Supplemental Benefit Fund – EWU |
| 668 | Higher Education Retirement Plan Supplemental Benefit Fund – SBCTC |
| 665 | Higher Education Retirement Plan Supplemental Benefit Fund – TESC |
| 661 | Higher Education Retirement Plan Supplemental Benefit Fund – UW |
| 662 | Higher Education Retirement Plan Supplemental Benefit Fund – WSU |
| 667 | Higher Education Retirement Plan Supplemental Benefit Fund – WWU |
| 303 | Highway Bond Retirement Account |
| 096 | Highway Infrastructure Account |
| 106 | Highway Safety Account |
| 22B | Highway Worker Memorial Scholarship 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 |
| 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 |
| 23L | Indian Health Improvement Reinvestment 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 |

| ACCOUNT CODE | ACCOUNT TITLE |
|---|---|
| 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 |
| 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 |
| 24P | Insurance Commissioner’s Fraud Account |
| 138 | Insurance Commissioner's Regulatory Account |
| 22R | Internet Consumer Access Account |
| 595 | Interstate 405 and State Route Number 167 Express Toll Lanes 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 |

| ACCOUNT CODE | ACCOUNT TITLE |
|---|---|
| 432 | King Street Railroad Station Facility Account |
| 21W | K-12 Criminal Background Check Account |
| 22S | Landlord Mitigation Program 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 |
| 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 |
| 768 | Local Real Estate Excise Tax Account |
| 034 | Local Sales and Use Tax Account |
| 06N | Local Tax Administration Account |
| 797 | Local Tourism Promotion Account |
| 567 | Long-term Services and Supports Trust Account |
| 578 | Lottery Administrative Account |
| 477 | Lottery Investment Account |
| 21L | Low-Income Home Rehabilitation Revolving Loan Program Account |

| ACCOUNT CODE | ACCOUNT TITLE |
|---|---|
| 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 |
| 22V | Medical Student Loan 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 |
| 23N | Model Toxics Control Capital Account |
| 23P | Model Toxics Control Operating Account |
| 23R | Model Toxics Control Stormwater Account |
| 844 | Money-Purchase Retirement Savings Administrative Account |
| 07A | Mortgage Lending Fraud Prosecution Account |
| 16K | Mortgage Recovery Fund Account |
| 108 | Motor Vehicle Account |
| 082 | Motorcycle Safety Education Account |
| 16R | Multiagency Permitting Team Account |
| 218 | Multimodal Transportation Account |
| 571 | Multiuse Roadway Safety Account |
| 03M | Municipal Criminal Justice Assistance Account |
| 413 | Municipal Revolving Account |
| 18M | Music Matters Awareness Account |
| 18C | Native Education Public-Private Partnership Account |
| 167 | Natural Resources Conservation Areas Stewardship Account |
| 660 | Natural Resources Deposit Account |
| 411 | Natural Resources Equipment Account |
| 22P | Natural Resources Federal Lands Revolving Account |

| ACCOUNT CODE | ACCOUNT TITLE |
|---|---|
| 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 |
| 21N | Northeast Washington Wolf-Livestock Management 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 |
| 23F | Open Educational Resources 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 |
| 23W | Paint Product Stewardship Account |
| 087 | Park Land Trust Revolving Account |
| 02N | Parkland Acquisition Account |
| 159 | Parks Improvement Account |
| 269 | Parks Renewal and Stewardship Account |
| 489 | Pension Funding Stabilization Account |
| 553 | Performance Audits of Government Account |
| 605 | Permanent Common School Account |

| ACCOUNT CODE | ACCOUNT TITLE |
|---|---|
| 500 | Perpetual Surveillance and Maintenance Account |
| 415 | Personnel Service Account |
| 22G | Photovoltaic Module Recycling 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 |
| 755 | Programs for Children and Families Account |
| 777 | Prostitution Prevention and Intervention Account |
| 22W | Public Disclosure Transparency 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 Facilities 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 |
| 22L | Public Use General Aviation Airport Loan Revolving Account |
| 234 | Public Works Administration Account |
| 058 | Public Works Assistance Account |
| 099 | Puget Sound Capital Construction Account |
| 320 | Puget Sound Crab Pot Buoy Tag Account |
| 109 | Puget Sound Ferry Operations Account |

| ACCOUNT CODE | ACCOUNT TITLE |
|---|---|
| 23S | Puget Sound Gateway Facility 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 |
| 23B | Rural Jobs Program Match Transfer 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 |
| 24C | San Juan Islands Programs Account |
| 290 | Savings Incentive Account |
| 359 | School Construction and Skill Centers Building Account |

| ACCOUNT CODE | ACCOUNT TITLE |
|---|---|
| 475 | School Employees' Benefits Board Dental Benefits Administration Account |
| 474 | School Employees' Benefits Board Flexible Spending and Dependent Care Administrative Account |
| 473 | School Employees' Benefits Board Insurance Reserve Fund |
| 494 | School Employees' Benefits Board Medical Benefits Administrative Account |
| 802 | School Employees' Benefits Board Salary Reduction Account |
| 493 | School Employees' Insurance Account |
| 492 | School Employees' Insurance Administrative Account |
| 633 | School Employees' Retirement System Combined Plan 2 and 3 Account |
| 19B | School for the Blind Account |
| 780 | School Zone Safety Account |
| 18V | Science, Technology, Engineering, and Mathematics Education Lighthouse Account |
| 606 | Scientific Permanent Account |
| 22Q | Seattle Mariners Account |
| 24S | Seattle NHL Hockey Account |
| 19F | Seattle Seahawks Account |
| 18R | Seattle Sounders FC Account |
| 24D | Seattle Storm Account |
| 19M | Seattle University Account |
| 883 | Second Injury Account |
| 407 | Secretary of State's Revolving Account |
| 22U | Secure Drug Take-back Program Account |
| 06J | Securities Prosecution Account |
| 775 | Seized Contraband Account |
| 403 | Self-Insurance Revolving Account |
| 445 | Self-Insured Employer Overpayment Reimbursement Account |
| 845 | Separately Managed Public Funds Investment Account |
| 847 | Separately Managed State Agency Investment Account |
| 456 | Separately Managed State Treasurer's Service Account |
| 21P | Sexual Assault Prevention and Response 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 |

| ACCOUNT CODE | ACCOUNT TITLE |
|---|---|
| 21K | Skilled Worker Outreach, Recruitment, and Career Awareness Grant Program Account |
| 08M | Small City Pavement and Sidewalk Account |
| 23K | Smoke Detection Device Awareness Account |
| 01M | Snowmobile Account |
| 215 | Special Category C 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 |
| 22A | State Agency Office Relocation Pool Account |
| 277 | State Agency Parking Account |
| 051 | State and Local Improvements Revolving Account - Waste Disposal Facilities |
| 055 | State and Local Improvements Revolving Account - Waste Disposal Facilities, 1980 |
| 072 | State and Local Improvements Revolving Account - Water Supply Facilities |
| 057 | State Building Construction Account |
| 05W | State Drought Preparedness and Response 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 |
| 24T | State Firearms Background Check System 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 |

| ACCOUNT CODE | ACCOUNT TITLE |
|---|---|
| 226 | State Seizures Account |
| 075 | State Social and Health Services Construction Account |
| 355 | State Taxable Building Construction Account |
| 404 | State Treasurer's Service Account |
| 607 | State University Permanent Account |
| 045 | State Vehicle Parking Account |
| 104 | State Wildlife Account |
| 23J | Statewide Broadband Account |
| 466 | Statewide Information Technology System Development Revolving Account |
| 472 | Statewide Information Technology System Maintenance and Operations Revolving Account |
| 22T | Statewide Tourism Marketing 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 |
| 23D | Student Achievement Council Tuition Recovery Trust Fund |
| 23A | Student Loan Advocate Account |
| 21T | Suicide-safer Homes Project Account |
| 881 | Supplemental Pension Account |
| 04H | Surface Mining Reclamation Account |
| 416 | Surplus and Donated Food Commodities Revolving Account |
| 02A | Surveys and Maps Account |
| 01P | Suspense Account |
| 24U | Sustainable Farms and Fields Account |
| 511 | Tacoma Narrows Toll Bridge Account |
| 642 | Teachers' Retirement System Combined Plan 2 and 3 Account |
| 632 | Teachers' Retirement System Plan 1 Account |
| 24V | Telebehavioral Health Access 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 |

| ACCOUNT CODE | ACCOUNT TITLE |
|---|---|
| 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 |
| 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 |
| 11V | Veteran Estate Management Account |
| 12W | Veterans Conservation Corps Account |
| 10K | Veterans Innovations Program Account |
| 24F | Veterans Service Officer Account |
| 08V | Veterans Stewardship Account |
| 213 | Veterans' Emblem Account |
| 21U | Veterans’ In-state Service Shared Leave Pool Account |

| ACCOUNT CODE | ACCOUNT TITLE |
|---|---|
| 526 | Veterans' Memorial Account |
| 575 | Vocational Education Revolving Account - Corrections |
| 23V | Voluntary Cleanup Account |
| 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 |
| 23G | Vulnerable Roadway User Education Account |
| 071 | Warm Water Game Fish Account |
| 799 | Washington Achieving a Better Life Experience Program Account |
| 25A | Washington Apples 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 |
| 20G | Washington Farmers and Ranchers Account |
| 534 | Washington Graduate Fellowship Trust Account |
| 23E | Washington History Day Account |
| 532 | Washington Housing Trust Fund |
| 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 |
| 829 | Washington Law Enforcement Officers' and Firefighters' System Plan 2 Retirement Account |
| 09T | Washington Main Street Trust Fund Account |
| 17F | Washington Opportunity Pathways Account |
| 21C | Washington Sexual Assault Kit Account |
| 21G | Washington State Aviation Account |
| 525 | Washington State Combined Fund Drive Account |
| 498 | Washington State Council of Fire Fighters Benevolent Account |
| 16F | Washington State Flag Account |
| 645 | Washington State Historical Trust Account |
| 06H | Washington State Legacy Project, State Library, and Archives Account |

| ACCOUNT CODE | ACCOUNT TITLE |
|---|---|
| 14E | Washington State Library Operations Account |
| 24E | Washington State Library-Archives Building 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 |
| 21A | Washington State Wrestling Account |
| 20W | Washington Tennis 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 |
| 21H | Wastewater Treatment Plant Operator Certification 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 |
| 22K | Watershed Restoration and Enhancement Account |
| 366 | Watershed Restoration and Enhancement Bond Account |
| 377 | Watershed Restoration and Enhancement Taxable Bond 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 |
| 24J | Workforce Education Investment Account |
| 776 | WSU License Plate Account |
| 271 | WSU Operating Fees Account |
| 778 | WWU License Plate Account |
| 19K | Yakima Integrated Plan Implementation Account |
| 20C | Yakima Integrated Plan Implementation Taxable Bond Account |
| 565 | Yakima Integrated Plan Implementation Revenue Recovery Account |
| 818 | Youth Athletic Facility Account |
| 235 | Youth Tobacco and Vapor Products Prevention Account |

# 75.40
# General Ledger Account Codes

## 75.40.10 Sequential by code number
July 1, 2019

| GL CODE | GENERAL LEDGER CODE |
|---|---|
| | **0000 - BUDGETARY & FULL TIME EQUIVALENT (FTE)** |
| 0001 | Estimated cash receipts |
| 0002 | Estimated cash disbursements |
| 0003 | Estimated 25th 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 |

| GL CODE | GENERAL LEDGER CODE |
|---|---|
| | **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 |

| GL CODE | GENERAL LEDGER CODE |
|---|---|
| 1323 | Investment Trades Pending Receivable |
| 1324 | Salaries and Fringe Benefits Receivable |
| 1328 | Tax Liens Receivable |
| | **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 | 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 |
| | **1600 - LONG-TERM RECEIVABLES** |
| 1611 | Taxes Receivable |
| 1614 | Loans Receivable |
| 1615 | Allowance for Forgivable Loans - Nonprofits |
| 1619 | Other Receivables |

| GL CODE | GENERAL LEDGER CODE |
|---|---|
| 1620 | Donations/Pledges Receivable |
| 1629 | Present Value Allowance (SAC Only) |
| | **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 |
| 1975 | Deferred Outflows on Other Postemployment Benefits |
| 1976 | Deferred Outflow on Asset Retirement Obligations |
| | **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 |

| GL CODE | GENERAL LEDGER CODE |
|---|---|
| | **2200 - BUILDINGS** |
| 2210 | Buildings and Building Improvements |
| 2220 | Allowance for Depreciation – Buildings |
| | **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 |
| | **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 |

| GL CODE | GENERAL LEDGER CODE |
|---|---|
| 3225 | Revenue Adjustments/Eliminations (GAAP) |
| 3260 | Estimated Accrued Revenues |
| | **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 | Current Benefits Claims Payable |
| 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 |

| GL CODE | GENERAL LEDGER CODE |
|---|---|
| 5151 | Due to Federal Government |
| 5152 | Due to Other Governments |
| 5153 | Due to Other Funds |
| 5154 | Due to Other Agencies |
| 5155 | Due to Other Funds – Pooled Cash and Investments |
| 5156 | Due to Owner Funds – Local Government Investment Pool (OST Only) |
| 5157 | Due to Owner Funds – Commingled Trust Funds Investment Income (SIB Only) |
| 5158 | Due to Department of Revenue – Taxes |
| 5159 | Due to Primary Government |
| | **5160 - SHORT-TERM BONDS PAYABLE** |
| 5161 | General Obligation (GO) Bonds Payable |
| 5162 | Revenue Bonds Payable |
| 5163 | Limited Obligation Bonds Payable |
| 5164 | Zero-Coupon GO Bonds Payable |
| 5165 | Zero-Coupon Bonds - Accreted Interest Payable |
| 5167 | General Revenue Bonds Payable – Internal Lending (UW Only) |
| 5169 | Other Bonds Payable |
| | **5170 - SHORT-TERM INSTALLMENTS AND LEASES PAYABLE** |
| 5171 | Installment-Purchase Contracts Payable |
| 5172 | Lease-Purchase Agreements Payable |
| 5173 | Certificates of Participation/Notes Payable |
| | **5180 and 5190 - OTHER SHORT-TERM LIABILITIES** |
| 5180 | Paid Family and Medical Leave Deductions Payable |
| 5181 | Employee Insurance Deductions Payable |
| 5182 | EBT Authorized Benefits Payable |
| 5184 | Tuition Benefits Payable |
| 5185 | Net Pension Liability |
| 5186 | Other Postemployment Benefits Liability |
| 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 |

| GL CODE | GENERAL LEDGER CODE |
|---|---|
| 5199 | Other Liabilities |
| | **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 Liability |
| 5284 | Tuition Benefits Payable |
| 5285 | Benefits Claims Payable |
| 5286 | Claims Administration Expense Payable (L&I Only) |
| 5287 | Pollution Remediation Obligation |

| GL CODE | GENERAL LEDGER CODE |
|---|---|
| 5289 | Asset Retirement Obligation |
| 5290 | Unearned Revenues |
| 5291 | Deposits Payable |
| 5293 | Liability for Unclaimed Property Refunds |
| 5297 | Fees Payable |
| 5298 | Other Obligations – Capital Related |
| 5299 | Other Obligations |
| | **5900 - OTHER CREDITS** |
| 5910 | Unamortized Premiums on Bonds Sold |
| 5920 | Unamortized Premiums on COPs Sold |
| | **5192, 5266, 5268, 5283, 5288, 5292, and 5294 - DEFERRED INFLOWS OF RESOURCES** |
| 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 |
| 5288 | Deferred Inflows on Irrevocable Split-Interest Agreements |
| 5292 | Unavailable Revenues – Long-term |
| 5294 | Deferred Inflows on Other Postemployment Benefits |
| | **6000 - BUDGETARY AND EXPENDITURE/EXPENSE CONTROL** |
| | **6100 - EXPENDITURE AUTHORITY AND ESTIMATED EXPENDITURES** |
| 6110 | Approved Unallotted Expenditure Authority |
| 6120 | Approved Lapsing |
| | **6200 - ALLOTMENTS** |
| 6210 | Approved Allotments |
| 6215 | Estimated Unallotted Expenses |
| | **6300 - RESERVES** |
| 6310 | Approved Reserves |
| | **6400 - OTHER ALLOTMENT CHARGES** |
| 6410 | Encumbrances |
| | **6500 - EXPENDITURES/EXPENSES** |
| 6505 | Accrued Expenditures/Expenses |
| 6510 | Cash Expenditures/Expenses |

| GL CODE | GENERAL LEDGER CODE |
|---|---|
| 6511 | Depreciation/Amortization Expense |
| 6512 | Amortization Expense |
| 6514 | Capital Asset Acquisitions by Lease-Purchase Agreements or Certificates of Participation |
| 6515 | Bad Debts Expense |
| 6516 | Cost of Goods Sold |
| 6525 | Expense Adjustments/Eliminations (GAAP) |
| 6560 | Estimated Accrued Expenditures/Expenses |
| 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) |
| 6599 | Asset Retirement Obligation Expense (General Long-Term Obligations Subsidiary Account Only) |
| | **7000 - AFRS/TREASURY CLEARING** |
| | **7100 - IN-PROCESS CONTROL** |
| 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 |
| | **9000 - FUND BALANCE AND NET POSITION** |
| | **9100 - BUDGETARY CONTROL** |
| 9100 | Budgetary Control Summary |
| | **9110, 9120, and 9130 - NONSPENDABLE FUND BALANCE** |
| 9110 | Nonspendable Permanent Fund Principal |
| 9112 | Nonspendable Permanent Funds – Unrealized Gain/Loss |

| GL CODE | GENERAL LEDGER CODE |
|---|---|
| 9120 | Nonspendable Consumable Inventories |
| 9130 | Nonspendable Student Loans Receivable |
| 9131 | Nonspendable Receivables – Long-Term |
| | **9200 - RESTRICTED FUND BALANCE** |
| 9230 | Restricted for Higher Education |
| 9231 | Restricted for Permanent Funds – Realized Investment Losses |
| 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 |
| 9265 | Restricted for Asset Retirement Obligations |
| 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 |
| | **9310, 9320, 9330, and 9340 - COMMITTED FUND BALANCE** |
| 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 |
| | **9370 - ASSIGNED FUND BALANCE** |

| GL CODE | GENERAL LEDGER CODE |
|---|---|
| 9370 | Assigned for Working Capital (OFM Only) |
| 9372 | Assigned for Other Purposes |
| | **9390 - UNASSIGNED FUND BALANCE** |
| 9390 | Unassigned |
| | **9510, 9513 and 9514 - BUDGETARY RESERVES** |
| 9510 | Reserved for Encumbrances |
| 9513 | Reserved for Encumbrances for Reappropriated Capital Appropriations |
| 9514 | Reserved for Encumbrances for Continuing Operating Expenditure Authority |
| | **9350, 9400 and 9545 - PROPRIETARY/GOVERNMENT-WIDE NET POSITION** |
| 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 |
| | **9550 and 9600 - NET POSTION RESTRICTED FOR PENSIONS AND OTHER TRUSTS** |
| 9550 | Restricted for Pensions |
| 9551 | Restricted for Deferred Compensation Participants |
| 9554 | Restricted for Local Government Pooled Investments Participants |
| 9601 | Restricted for Members (DRS Only) |
| 9602 | Restricted for TAP 3 Annuity (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) |
| | **9700 - FUND BALANCE/NET POSTION CHANGES AND CORRECTIONS** |
| 9720 | Prior Period Material Corrections (OFM Only) |
| 9721 | Fund Type Reclassification Changes (OFM Only) |
| 9722 | Accounting Policy Changes (OFM Only) |
| 9723 | Capital Asset Policy Changes |
| | **9800 - GENERAL CAPITAL ASSETS VALUATION** |

| GL CODE | GENERAL LEDGER CODE |
|---|---|
| 9850 | Investment in General Capital Assets |
| | **9900 - AFRS CLEARING** |
| 9910 | Current Period Clearing (Subsidiary Accounts Only) |
| 9920 | Current Period Clearing (All Fund Types Except Subsidiary Accounts) |
| 9940 | Reserve Clearing (DRS Only) |
| 9998 | Beginning Balance Clearing (OFM Only) |

## 75.40.20 Sequential by code number with description

July 1, 2019

| 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 25th 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<br><br>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<br><br>This GL code is used to record FTEs disbursed from July 1 to June 30. |
| 0130 | Accrued FTEs<br><br>This GL code is used to record FTEs that have not yet been disbursed. |
| 0139 | Receivable liquidations<br><br>This GL code is used to record receivable liquidations. |
| 0140 | FTE liquidations<br><br>This GL code is used to record FTE liquidations (DSHS and HCA). |
| 0159 | Liability liquidations<br><br>This GL code is used to record liability liquidations. |
| 0311 | Adjusted estimated revenue<br><br>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)<br><br>Expenditure authority not specifically scheduled for expenditure. Approved means OFM has reviewed and approved these estimates. |
| 0612 | Adjusted unallotted (Opt. #1 Src. & Opt. #2)<br><br>Expenditure authority not specifically scheduled for expenditure. Adjusted means OFM does not review and approve these estimates. |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 0613 | Adjusted unallotted (Opt. #1 Object)<br><br>Expenditure authority not specifically scheduled for expenditure. Adjusted means OFM does not review and approve these estimates. |
| 0621 | Approved allotments (Opt. #1 Object)<br><br>Monthly estimates by object and account, reviewed and approved by OFM. |
| 0622 | Adjusted allotments (Opt. #1 Src. & Opt. #2)<br><br>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)<br><br>Monthly estimates by object and account (Option 1) adjusted by the agency and not approved by OFM. |
| 0631 | Approved reserve (Opt. #1 Object)<br><br>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)<br><br>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)<br><br>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<br><br>This GL code is used to record federal cost allocation expenditures. |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 0910 | Budgetary control |
| | 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. |
| 0995 | Expenditure control |
| | 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. |
| 0998 | Statistical clearing |
| | This GL code is used in AFRS as an offset for entering activity to general ledger accounts. |
| | **1000 - ASSETS OTHER THAN CAPITAL** |
| | **1100 - CASH** |
| 1110 | Cash in Bank |
| | 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. |
| 1120 | Undeposited Local Cash |
| | This GL code is used to record cash on hand received by an agency for deposit into a bank account outside the treasury. |
| 1130 | Petty Cash |
| | 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. |
| 1140 | Restricted Cash and Investments - Current Operations |
| | 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. |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 1150 | Cash with Fiscal Agents |
| | This GL code is used to record cash deposited with fiscal agents for the payment of state obligations. Amounts held may be restricted. |
| | **1200 - INVESTMENTS** |
| 1205 | Temporary and/or Pooled Cash Investments |
| | 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. |
| 1206 | Investments with Local Government Investment Pool |
| | 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. |
| 1209 | Short-Term Portion of Long-Term Investments |
| | 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. |
| 1210 | Investments |
| | 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). |
| | 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. |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 1215 | Investments under Reverse Repurchase Agreements<br><br>This GL code is used to record the carrying value of investments underlying reverse repurchase and similar agreements. |
| 1216 | Collateral held under Securities Lending Agreements<br><br>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. |
| 1219 | Investments in Commingled Trust Funds (SIB Only)<br><br>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. |
| 1220 | Unamortized Premiums on Investments<br><br>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. |
| 1230 | Unamortized Discounts on Investments<br><br>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. |
| 1240 | Restricted Cash and Investments - Noncurrent<br><br>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. |
| 1271 | Commingled Trust Funds Investments (SIB Only)<br><br>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. |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 1272 | Commingled Trust Funds Unamortized Premiums on Investments (SIB Only)<br><br>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. |
| 1273 | Commingled Trust Funds Unamortized Discounts on Investments (SIB Only)<br><br>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. |
| 1278 | Commingled Trust Funds Valuation Allowance – Investments (SIB Only)<br><br>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. |
| 1280 | Valuation Allowance – Investments<br><br>This GL code is used to record fair value changes (increases and decreases) relating to investments. |
| | **1300 - SHORT-TERM RECEIVABLES**<br><br>Receivables that are due or expected to be collected within one year. |
| | **1310 and 1320 - SHORT-TERM RECEIVABLES** |
| 1311 | Taxes Receivable<br><br>The balance of this GL code represents the uncollected portion of taxes receivable, including associated interest and penalty charges. |
| 1312 | Accounts Receivable<br><br>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. |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 1313 | Notes Receivable<br><br>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. |
| 1314 | Loans Receivable<br><br>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. |
| 1315 | Commingled Trust Funds Interest Receivable (SIB Only)<br><br>The balance of this GL code represents the amount of interest receivable on commingled trust funds investments. |
| 1316 | Interest and Dividends Receivable<br><br>The balance of this GL code represents the amount of interest and dividends receivable on investments. |
| 1317 | Other Interest Receivable<br><br>The balance of this GL code represents the amount of interest receivable on state contract and loan programs. |
| 1318 | Unbilled Receivables<br><br>The balance of this GL code represents the estimated amount of accounts receivable not yet billed to recipients of government goods and services. |
| 1319 | Other Receivables<br><br>The balance of this GL code represents other receivables billed or supported by other evidence of indebtedness. |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 1320 | Donations/Pledges Receivable |
| | 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. |
| 1323 | Investment Trades Pending Receivable |
| | 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. |
| 1324 | Salaries and Fringe Benefits Receivable |
| | The balance of this GL code represents receivables due from individuals or organizations for salaries and fringe benefits. |
| 1328 | Tax Liens Receivable |
| | 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. |
| | **1340 - ALLOWANCE FOR UNCOLLECTIBLE SHORT-TERM RECEIVABLES** |
| | 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. |
| 1341 | Allowance for Uncollectible Taxes Receivable |
| | The balance of this GL code represents the portion of taxes receivable that is estimated will never be collected. |
| 1342 | Allowance for Uncollectible Accounts Receivable |
| | The balance of this GL code represents the portion of accounts receivable that is estimated will never be collected. |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 1343 | Allowance for Uncollectible Notes Receivable |
| | The balance of this GL code represents the portion of notes receivable that is estimated will never be collected. |
| 1344 | Allowance for Uncollectible Loans Receivable |
| | The balance of this GL code represents the portion of loans receivable that is estimated will never be collected. |
| 1346 | Allowance for Uncollectible Interest Receivable on Investments |
| | The balance of this GL code represents the portion of interest receivable on investments which is estimated will never be collected. |
| 1347 | Allowance for Uncollectible Other Interest Receivable |
| | 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. |
| 1348 | Allowance for Uncollectible Tax Liens Receivable |
| | The balance of this GL code represents the portion of tax liens receivable that is estimated will never be collected. |
| 1349 | Allowance for Uncollectible Other Receivables |
| | The balance of this GL code represents the portion of other receivables which is estimated will never be collected. |
| | **1350 - SHORT-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL RECEIVABLES** |
| 1350 | Due from Other Funds – Advances |
| | 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. |

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

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| | The balance of this GL code represents the current portion of the estimate of premiums due for industrial insurance and family and medical leave insurance. |
| 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. |
| | **1400 - INVENTORIES** |
| 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. |

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

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 1620 | Donations/Pledges Receivable |
| | 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. |
| 1629 | Present Value Allowance (SAC Only) |
| | 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. |
| | **1640 - ALLOWANCE FOR UNCOLLECTIBLE LONG-TERM RECEIVABLES** |
| | 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. |
| 1641 | Allowance for Uncollectible Taxes Receivable |
| | The balance of this GL code represents the portion of long-term taxes and tax liens receivable that is estimated will never be collected. |
| 1644 | Allowance for Uncollectible Loans Receivable |
| | The balance of this GL code represents the portion of long-term loans receivable that is estimated will never be collected. |
| 1649 | Allowance for Uncollectible Other Receivables |
| | The balance of this GL code represents the portion of long-term other receivables that is estimated will never be collected. |
| | **1650 - LONG-TERM INTERGOVERNMENTAL AND INTRA-GOVERNMENTAL RECEIVABLES** |
| 1651 | Due from Federal Government |
| | The balance of this GL code represents long-term amounts due from federal agencies. |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 1652 | Due from Other Governments |
| | 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. |
| 1653 | Due from Other Funds |
| | 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. |
| 1654 | Due from Other Agencies |
| | 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. |
| 1655 | Allowance for Forgivable Loans – Other Governments |
| | The balance in this GL code offsets the amount of forgivable loans to other governments. |
| 1659 | Due from Component Units |
| | The balance of this GL code represents amounts due from the state's discrete component units, for example the state's financing authorities. |
| 1667 | Due from Other Funds - Internal Lending (UW Only) |
| | 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. |
| | **1800 - GENERAL LONG-TERM OBLIGATIONS VALUATION** |
| 1810 | Amount Available in Debt Service Funds |
| | The balance of this GL code represents the amount of fund balance available in debt service funds for the retirement of general long-term obligations. The balance is recorded in the General Long-Term Obligations Subsidiary Account. |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 1820 | Amount to be Provided for Retirement of Long-Term Obligations |
| | The balance of this GL code represents the amount to be provided from taxes or other general revenues to retire outstanding general long-term obligations. The balance is recorded in the General Long-Term Obligations Subsidiary Account. |
| | **1900 - OTHER ASSETS** |
| 1910 | Unamortized Discounts on Bonds Sold |
| | The balance of this GL code represents the original issue discount (OID) on the sale of bonds that remains to be amortized over the remaining life of the bonds. This GL code is used when OID is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual basis of accounting and current financial resources measurement focus) record OID to GL Code 3210 Revenue Source Code 0862 "Original Issue Discount - Bonds." |
| 1911 | Unamortized Discounts on Certificates of Participation |
| | The balance of this GL code represents the original issue discount (OID) on the sale of certificates of participation (COP) that remains to be amortized over the remaining life of the COP. This GL code is used when OID is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual basis of accounting and current financial resources measurement focus) record OID to GL Code 3221 Revenue Source Code 0868 "Original Issue Discount - COPs." |
| 1919 | Other Noncurrent Assets |
| | This GL code is used to record other noncurrent assets such as unamortized bond insurance costs. |
| 1950 | Investment in Joint Ventures |
| | This GL code is used to record explicit, measurable equity interests in joint ventures. |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 1960 | Restricted Net Pension Asset |
| | The balance of this GL code represents the state's proportionate share of overfunded defined benefit pension plans. |
| | **1970 - DEFERRED OUTFLOWS OF RESOURCES** |
| | Deferred outflows of resources represent a consumption of net position by the state that is applicable to a future reporting period. |
| 1971 | Deferred Outflows on Certificate of Participation (COP) Refundings |
| | 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." |
| 1972 | Deferred Outflows on Bond Refundings |
| | 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." |
| 1973 | Deferred Outflows on Hedging Derivatives |
| | 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. |
| 1974 | Deferred Outflows on Pensions |
| | 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)." |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 1975 | Deferred Outflows on Other Postemployment Benefits |

The balance of this GL code represents deferred outflows of resources related to other postemployment benefits (OPEB) arising from certain changes in the net OPEB liability. Amounts deferred are amortized through OPEB expense using subobject BR "Other Postemployment Benefits Expense (Proprietary Accounts Only)" or WR "Other Postemployment Benefits Expense (General Long-Term Obligations Subsidiary Account Only)."

1976 Deferred Outflow on Asset Retirement Obligations

The balance of this GL code represents deferred outflows of resources related to asset retirement costs for resources that will be needed to permanently remove a tangible asset from service.

The deferred charge is amortized using GL code 6512 in proprietary accounts and GL code 6599 in the General Long-Term Obligations Subsidiary Account with Subobject WG "Asset Retirement Obligation Expense."

## 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

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.

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 2120 | Transportation Infrastructure – Modified Approach |
| | The balance of this GL code represents the cost of the state highway system operated by the Department of Transportation. These assets normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets, and include roads, bridges, tunnels, and drainage systems related to roads. Infrastructure included in this category use the modified approach to depreciation. (Depreciable transportation infrastructure and all other infrastructure assets are categorized under "Infrastructure" GL Code 2370). |
| 2130 | Art Collections, Library Reserve Collections, and Museum and Historical Collections |
| | The balance of this GL code represents the cost of individual works of art or a group of original art works, documents and books with historical or literary significance, and artifacts. The items in this category have useful lives that are not diminished over time and meet the criteria for a non-capitalizable collection (refer to Subsection 30.20.22.a), but are capitalized at the discretion of the agency. |
| 2140 | Intangible Assets with Indefinite Useful Lives |
| | 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." |
| | **2200 - BUILDINGS** |
| 2210 | Buildings and Building Improvements |
| | The balance of this GL code represents the cost of permanent buildings and any capitalized improvements to such buildings. It does not include furniture, fixtures, or other equipment not an integral part of the building, or leasehold improvements that are separately categorized. |
| 2220 | Allowance for Depreciation – Buildings |
| | The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of buildings. Buildings may be depreciated either as a whole or by individual component. |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| | **2300 - IMPROVEMENTS OTHER THAN BUILDINGS, LEASEHOLD IMPROVEMENTS, AND INFRASTRUCTURE** |
| 2310 | Improvements other than Buildings |
| | The balance of this GL code represents the cost of permanent improvements which add value to land such as fences, retaining walls, etc. |
| 2320 | Allowance for Depreciation - Improvements other than Buildings |
| | The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of assets capitalized as improvements other than buildings. |
| 2350 | Leasehold Improvements |
| | The balance of this GL code represents the cost of buildings, structural alterations, and improvements added to leased property. |
| 2360 | Allowance for Depreciation – Leasehold Improvements |
| | The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of the leasehold improvements, or the remaining term of the lease, whichever is shorter. |
| 2370 | Infrastructure |
| | The balance of this GL code represents the cost of depreciable 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." |
| 2380 | Allowance for Depreciation – Infrastructure |
| | The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of infrastructure. |
| | **2400 - FURNISHINGS, EQUIPMENT, COLLECTIONS, AND INTANGIBLES** |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 2410 | Furnishings and Equipment<br><br>The balance of this GL code represents the acquisition cost of furnishings, equipment, and other tangible property not included elsewhere with a useful life of more than one year. |
| 2420 | Allowance for Depreciation – Furnishings and Equipment<br><br>The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of assets capitalized as furnishings and equipment. |
| 2430 | Library Resources<br><br>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.<br><br>This does not include certain library reserve collections with historical or literary significance where specific criteria have been met and whose useful lives are not diminished over time. Refer to Subsection 30.20.22.a. |
| 2440 | Allowance for Depreciation – Library Resources<br><br>The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of library resources. |
| 2450 | Art Collections, Library Reserve Collections, and Museum and Historical Collections<br><br>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.<br><br>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. |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 2460 | Allowance for Depreciation – Art Collections, Library Reserve Collections, and Museum and Historical Collections<br><br>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. |
| 2470 | Intangible Assets with Definite Useful Lives<br><br>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<br><br>The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of intangible assets. |
| | **2500 - CONSTRUCTION IN PROGRESS** |
| 2510 | Construction in Progress<br><br>The balance of this GL code represents the cost of construction work undertaken but not yet substantially completed, accepted, and placed into service. |
| | **3000 - REVENUES AND OTHER FINANCING SOURCES** |
| | **3100 - ESTIMATED REVENUES** |
| 3110 | Approved Estimated Revenues<br><br>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<br><br>The balance of this GL code represents original budget revenues estimated to be received during the biennium. |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|

**3200 - ACTUAL REVENUES**

3205 Accrued Revenues

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.

3210 Cash Revenues

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 **only** revenues actually received.

3213 Gains and Losses on Sales of Capital Assets

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.)

3215 Immaterial Adjustments to Prior Periods

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.

3220 Noncash Revenues

This GL code is used to record all noncash revenues (e.g., amortization of premiums and/or discounts on investments; changes in the fair value of investments). This code is not to be used for revenue that will be received in cash in a future period.

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 3221 | Other Financing Sources |
| | This GL code is used to record all other financing sources, such as acquisitions of capital assets through lease-purchase agreements or certificates of participation (COPs). Generally, an offsetting entry to GL Code 6514 is to be made. This code is used only in governmental funds. In most cases, GL Code 3221 should equal GL Code 6514. |
| 3225 | Revenue Adjustments/Eliminations (GAAP) |
| | This GL code is used in allotted funds when a difference occurs in GAAP and budgetary recording of an accounting event. For example, when recording the sale of a capital asset in an allotted enterprise fund, it is necessary to debit cash and accumulated depreciation and credit the capital asset, then debit or credit, as appropriate, GL Code 3213. For budgetary reporting, it is also necessary to debit this GL code and credit GL Code 3210 for the cash received. |
| 3260 | Estimated Accrued Revenues |
| | This GL code is used at the end of the biennium to record accrued revenues when GAAP revenue criteria pertaining to the fund type is met but the exact amount is not known. |
| | **4300 - CASH IN CUSTODY OF STATE TREASURER** |
| 4310 | Current Treasury Cash Activity (OST Only) |
| | 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. |
| 4315 | Warrants Outstanding (OST Only) |
| | 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. |
| 4320 | Beginning Treasury Cash Balance Administrating Agency (OFM Only) |
| | 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 *Comprehensive Annual Financial Report*. |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 4325 | Beginning Treasury Cash Balance - Agency |

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 **and/or** other agencies. GL Code 4325 does not apply to local cash in agency funds outside the State Treasury.

## 5000 - LIABILITIES

### 5100 - SHORT-TERM LIABILITIES

Short-term liabilities generally are those that are expected to be paid within twelve months.

### 5110 - SHORT-TERM PAYABLES

5111 Accounts Payable

The balance of this GL code represents the amounts owing on open accounts for goods and services received by June 30.

5112 Interest Payable

The balance of this GL code represents the amount of interest owed on accounts and contracts payable.

5113 Claims and Judgments Payable

The balance of this GL code represents actual or estimated amounts owed as the result of court decisions or administrative actions.

5114 Annuities Payable (LOT Only)

The balance of this GL code represents the short-term portion of lottery prize annuities payable.

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 5115 | Contracts Payable |
| | The balance of this GL code represents the amount of obligations for contracts outstanding and payable. |
| 5116 | Retained Percentages Payable |
| | 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. |
| 5117 | Construction Contracts Payable |
| | The balance of this GL code represents amounts due on contracts for the construction of buildings and other improvements. |
| 5118 | Current Benefits Claims Payable |
| | The balance of this GL code represents the current portion of the following: the actuarial present value of workers' compensation liability to pay future industrial insurance claims and similar benefits to qualifying individuals sustaining work-related injuries; family and medical leave liability to pay future family and medical leave benefits to qualifying individuals. |
| 5119 | Employee Insurance Benefits Payable |
| | The balance of this GL code represents the actuarial value of employee insurance claims payable by the Health Care Authority. |
| | **5120, 5130, and 5140 - SHORT-TERM ACCRUED LIABILITIES** |
| 5121 | Matured Bonds Payable |
| | The balance of this GL code represents amounts of unpaid bonds that have reached or passed maturity date. |
| 5122 | Matured Interest Payable |
| | The balance of this GL code represents amounts of payable but unpaid interest on bonds. |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 5123 | Investment Trades Pending Payable<br><br>This GL code is used to record the amount due for investment acquisitions between trade date and settlement date. |
| 5124 | Accrued Salaries and Fringe Benefits Payable<br><br>The balance of this GL code represents salaries and fringe benefits earned but not paid. |
| 5125 | Accrued Vacation Leave Payable<br><br>The balance of this GL code represents salaries and associated payroll related payments for the amount of vacation leave owed but not paid. |
| 5126 | Accrued Prizes Payable (LOT Only)<br><br>The balance of this GL code represents amounts of potential lottery prizes payable for all outstanding tickets distributed. |
| 5127 | Accrued Sick Leave Payable<br><br>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. |
| 5128 | Accrued Compensatory Time Payable<br><br>The balance of this GL code represents salaries and associated payroll related payments for the amount of compensatory time owed but not paid. |
| 5130 | Due to Fiscal Agents<br><br>The balance of this GL code represents amounts due to fiscal agents. |
| 5140 | Due to Terminated Employees<br><br>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. |
| 5145 | Due to Deceased Employees' Estates<br><br>The balance of this GL code represents amounts due to estates of deceased employees. |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 5148 | L & I Retrospective Program Estimated Premium Refund Payables |
| | The balance of this GL code represents the current portion of the actuarial estimate of premiums due back to employers participating in the program. |
| 5149 | L & I Claims Administration Expense Payable |
| | 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. |
| | **5150 - SHORT-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL PAYABLES** |
| 5150 | Due to Other Funds – Advances |
| | 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. |
| 5151 | Due to Federal Government |
| | The balance of this GL code represents obligations due to federal agencies. |
| 5152 | Due to Other Governments |
| | The balance of this GL code represents obligations due to counties, municipalities, school districts, other local units of governments, Indian tribes, and other states. |
| 5153 | Due to Other Funds |
| | 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. |
| 5154 | Due to Other Agencies |
| | 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. |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 5155 | Due to Other Funds - Pooled Cash and Investments<br><br>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. |
| 5156 | Due to Owner Funds - Local Government Investment Pool (OST Only)<br><br>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. |
| 5157 | Due to Owner Funds - Commingled Trust Funds Investment Income (SIB Only)<br><br>The balance of this GL code represents cash and noncash investment income recorded in commingled trust funds that are due to owner funds. |
| 5158 | Due to Department of Revenue - Taxes<br><br>The balance of this GL code represents taxes collected but **not** reported to the Department of Revenue. This GL code is to be used in lieu of GL Code 5154 and is **not** to be accompanied by an entry in the general ledger subsidiary. |
| 5159 | Due to Primary Government<br><br>The balance of this GL code represents amounts due from the state's discrete component units to the primary government of the state. |
| | **5160 - SHORT-TERM BONDS PAYABLE** |
| 5161 | General Obligation Bonds Payable<br><br>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. |
| 5162 | Revenue Bonds Payable<br><br>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. |

| 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 | Zero-Coupon Bonds - Accreted Interest Payable |
| | 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. |
| | **5170 - SHORT-TERM INSTALLMENTS AND LEASES PAYABLE** |
| 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. |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 5173 | Certificates of Participation/Notes Payable |
| | 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. |
| | **5180 and 5190 - OTHER SHORT-TERM LIABILITIES** |
| 5180 | Paid Family and Medical Leave Deductions Payable |
| | The balance in this GL code represents the employer's share and amounts deducted from employees' pay for paid family and medical leave premiums and surcharges. |
| 5181 | Employee Insurance Deductions Payable |
| | The balance in this GL code represents amounts held for purchase of employee medical insurance. The money is derived from employee payroll deductions and the state's share of health insurance premiums. |
| 5182 | EBT Authorized Benefits Payable |
| | The balance in this GL code represents EBT benefits that have been authorized but have not yet been paid. |
| 5184 | Tuition Benefits Payable |
| | 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. |
| 5185 | Net Pension Liability |
| | The balance of this GL code represents the short-term portion of 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. |
| 5186 | Other Postemployment Benefits Liability |
| | The balance of this GL code represents the short-term portion of the state's liability for other postemployment benefits (OPEB) provided to retirees. |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 5187 | Industrial Insurance and Medical Aid Deductions Payable<br><br>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. |
| 5188 | Savings Bond Deductions Payable<br><br>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. |
| 5189 | Garnishment Deductions Payable<br><br>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. |
| 5190 | Unearned Revenues<br><br>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. |
| 5191 | Deposits Payable<br><br>The balance of this GL code represents amounts payable for deposits made by customers or contractors. |
| 5193 | Liability for Unclaimed Property Refunds<br><br>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. |
| 5194 | Liability for Canceled Warrants/Checks<br><br>This GL code is used to record liabilities arising from the cancellation of warrants or checks. |
| 5195 | Deferred Expenditure Recoveries<br><br>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. |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 5196 | Obligations under Reverse Repurchase Agreements |
| | This GL code is used to record liabilities arising from reverse repurchase and similar agreements. |
| 5197 | Obligations under Securities Lending Agreements |
| | 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. |
| 5198 | Loans Payable |
| | This GL code is used to reflect the balances of any other outstanding short-term loans payable authorized by statute to meet current obligations. |
| 5199 | Other Liabilities |
| | The balance of this GL code represents other current liabilities. |
| | **5200 - LONG-TERM OBLIGATIONS** |
| | 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. |
| | **5210, 5220, and 5240 - LONG-TERM PAYABLES** |
| 5212 | Zero-Coupon Bonds – Accreted Interest Payable |
| | The balance of this GL code represents the amount of interest accreted but not due within the next year on zero-coupon bonds payable. |
| 5213 | Claims and Judgments Payable |
| | The balance of this GL code represents the long-term actual or estimated amounts owed as the result of court decisions or administrative actions. |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 5216 | Retained Percentages Payable |
| | 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. |
| 5225 | Accrued Vacation Leave Payable |
| | 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. |
| 5226 | Annuities Payable (LOT Only) |
| | The balance of this GL code represents the long-term portion of lottery prize annuities payable. |
| 5227 | Accrued Sick Leave Payable |
| | 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. |
| 5228 | Accrued Compensatory Time Payable |
| | 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. |
| 5247 | Liability for Deferred Compensation |
| | The balance of this GL code represents the long-term amounts payable for employee deferred compensation. |
| | **5250 - LONG-TERM INTERGOVERNMENTAL AND INTRA-GOVERNMENTAL PAYABLES** |
| 5251 | Due to Federal Government |
| | The balance of this GL code represents long-term obligations due to federal agencies. |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 5252 | Due to Other Governments |
| | 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. |
| 5253 | Due to Other Funds |
| | 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. |
| 5254 | Due to Other Agencies |
| | 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. |
| 5259 | Due to Primary Government |
| | 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. |
| | **5260 - LONG-TERM BONDS PAYABLE** |
| 5261 | General Obligation Bonds Payable |
| | 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. |
| 5262 | Revenue Bonds Payable |
| | 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. |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 5263 | Limited Obligation Bonds Payable<br><br>The balance of this GL code represents the outstanding principal on bonds due beyond one year that are payable from dedicated revenues. |
| 5264 | Zero-Coupon Bonds Payable<br><br>The balance of this GL code represents the issue value of bonds issued with a deep bond discount and due beyond one year. |
| 5267 | General Revenue Bonds Payable - Internal Lending (UW Only)<br><br>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. |
| 5269 | Other Bonds Payable<br><br>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. |
| | **5270 - LONG-TERM INSTALLMENTS AND LEASES PAYABLE** |
| 5271 | Installment-Purchase Contracts Payable<br><br>The balance of this GL code represents the long-term portions of the present value of total future stipulated payments on installment-purchase contracts. |
| 5272 | Lease-Purchase Agreements Payable<br><br>The balance of this GL code represents the long-term portions of the present value of total future stipulated payments on lease-purchase agreements. |
| 5273 | Certificates of Participation/Notes Payable<br><br>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. |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| | **5280 and 5290 - OTHER LONG-TERM OBLIGATIONS** |
| 5281 | Net Pension Liability |
| | 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. |
| 5282 | Other Postemployment Benefits Liability |
| | The balance of this GL code represents the long-term portion of the state's liability for other postemployment benefits (OPEB) provided to retirees. |
| 5284 | Tuition Benefits Payable |
| | 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. |
| 5285 | Benefits Claims Payable |
| | The balance of this GL code represents the long-term portion of the actuarial present value of the following: workers' compensation liability to pay future medical aid claims, industrial insurance claims, and similar benefits to qualifying individuals sustaining work-related injuries; family and medical leave liability to pay future family and medical leave benefits to qualifying individuals. |
| 5286 | Claims Administration Expense Payable (L&I Only) |
| | 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. |
| 5287 | Pollution Remediation Obligation |
| | 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. |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 5289 | Asset Retirement Obligation<br><br>The balance of this GL code represents the legally enforceable liability associated with the retirement of a tangible capital asset. |
| 5290 | Unearned Revenues<br><br>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. |
| 5291 | Deposits Payable<br><br>The balance of this GL code represents long-term amounts payable for deposits made by customers or contractors. |
| 5293 | Liability for Unclaimed Property Refunds<br><br>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. |
| 5297 | Fees Payable<br><br>The balance of this GL code represents the long-term portion of fees payable by the state in transactions involving bond and COP sales. |
| 5298 | Other Obligations - Capital Related<br><br>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). |
| 5299 | Other Obligations<br><br>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. |
| | **5900 - OTHER CREDITS** |
| 5910 | Unamortized Premiums on Bonds Sold<br><br>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 |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| | 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." |
| 5920 | Unamortized Premiums on COPs Sold |
| | 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." |
| | **5192, 5266, 5268, 5283, 5288, 5292, and 5294 - DEFERRED INFLOWS OF RESOURCES** |
| | Deferred inflows of resources represent acquisition of net position by the state that is applicable to a future reporting period. |
| 5192 | Unavailable Revenues |
| | The balance of this GL code represents the short-term portion of amounts for which the asset recognition criteria have been met, but for which the availability criteria have not been met. The use of this GL code is restricted to governmental fund-type accounts. |
| 5265 | Deferred Inflows on Pensions |
| | 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).” |
| 5266 | Deferred Inflows on Certificate of Participation (COP) Refundings |
| | The balance of this GL code represents the remaining difference (credit balance) between the proceeds of the refunding (new) COP and net carrying value of the refunded (old) COP. |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| | The deferred charge is amortized using GL code 6512 in proprietary accounts and GL code 6593 in the General Long-Term Obligations Subsidiary Account with Subobject WB "Amortization." |
| 5268 | Deferred Inflows on Bond Refundings |
| | The balance of this GL code represents the remaining difference (credit balance) between the proceeds of the refunding (new) bonds and the net carrying value of the refunded (old) bonds. The deferred charge is amortized using GL code 6512 in proprietary accounts and GL code 6593 in the General Long-Term Obligations Subsidiary Account with Subobject WB "Amortization." |
| 5283 | Deferred Inflows on Hedging Derivatives |
| | The balance of this GL code represents the increase in fair value of hedging derivatives where the hedged items are neither assets nor liabilities reported at fair value. |
| 5288 | Deferred Inflows on Irrevocable Split-Interest Agreements |
| | The balance of this GL code represents deferred inflows of resources related to the beneficial interest and any subsequent change in value at the end of each financial reporting period. |
| 5292 | Unavailable Revenues |
| | 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. |
| 5294 | Deferred Inflows on Other Postemployment Benefits |
| | The balance of this GL code represents deferred inflows of resources related to other postemployment benefits (OPEB) arising from certain changes in the net OPEB liability. Amounts deferred are amortized through OPEB expense using subobject BR "Other Postemployment Benefits Expense (Proprietary Accounts Only)" or WR "Other Postemployment Benefits Expense (General Long-Term Obligations Subsidiary Account Only)." |
| | **6000 - BUDGETARY AND EXPENDITURE/EXPENSE CONTROL** |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| | **6100 - EXPENDITURE AUTHORITY AND ESTIMATED EXPENDITURES** |
| 6110 | Approved Unallotted Expenditure Authority |
| | 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. |
| | **6200 - ALLOTMENTS** |
| 6210 | Approved Allotments |
| | The balance of this GL code represents authorized allotments of appropriated funds for the biennium. |
| 6215 | Estimated Unallotted Expenses |
| | The balance of this GL code represents estimated nonbudgeted expenses that are not included in the agency allotment plan. (Used only in enterprise and internal service funds.) |
| | **6300 - RESERVES** |
| 6310 | Approved Reserves |
| | The balance of this GL code represents amounts transferred from allotted status to reserve status for legislative appropriations. |
| | **6400 - OTHER ALLOTMENT CHARGES** |
| 6410 | Encumbrances |
| | This GL code is used to record encumbrance activity from July 1 to June 30 each year. GL Code 9510, "Reserved for Encumbrances" is the offsetting entry to this GL code. At the end of a biennium, this GL code is to equal zero. |
| | **6500 - EXPENDITURES/EXPENSES** |
| 6505 | Accrued Expenditures/Expenses |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| | This GL code is used to record expenditures/expenses for goods and/or services that meet GAAP recognition criteria of the fund type, but remain unpaid. |
| 6510 | Cash Expenditures/Expenses |
| | This GL code is used to record all expenditures/expenses paid from July 1 to June 30. Accrued expenditures/expenses may also be recorded by unique AFRS agencies in this general ledger account. |
| 6511 | Depreciation/Amortization Expense |
| | This GL code is used to record the amount of depreciation and amortization computed on capital assets owned by proprietary and trust fund type accounts. This GL code is to be offset by an entry to the appropriate GL Code series 2XXX, "Allowance for Depreciation" or "Allowance for Amortization – Intangible Assets." Only used with Subobject WA "Depreciation/Amortization." |
| 6512 | Amortization Expense |
| | This GL code is used to recognize amortization of premiums and discounts on debt instruments as well as deferred outflows and inflows on debt refunding recorded in proprietary and trust funds, using Subobject WB "Amortization." |
| | This GL code is also used to recognize amortization of deferred outflows on asset retirement obligations recorded in proprietary and trust funds, using Subobject WG "Asset Retirement Obligation Expense." |
| 6514 | Capital Asset Acquisitions by Lease - Purchase Agreements or Certificates of Participation |
| | This GL code is used to record acquisitions of capital assets through lease-purchase agreements or certificates of participation (COPs). GL 6514 should be used only in governmental funds. In most cases, GL Code 6514 should equal GL Code 3221. |
| 6515 | Bad Debts Expense |
| | This GL code is used to record the expense recognized in the process of valuing accounts receivable that had revenue as the offsetting entry. It indicates the portion of receivables that is estimated never to be collected. |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| | (Used only in proprietary and trust funds.) Only used with Subobject WC "Bad Debts." |
| 6516 | Cost of Goods Sold<br><br>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.) |
| 6525 | Expense Adjustments/Eliminations (GAAP)<br><br>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. |
| 6560 | Estimated Accrued Expenditures/Expenses<br><br>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. |
| 6591 | Depreciation/Amortization Expense (General Capital Assets Subsidiary Account Only)<br><br>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." |
| 6592 | Interest Expense (General Long-Term Obligations Subsidiary Account Only)<br><br>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." |
| 6593 | Amortization Expense (General Long-Term Obligations Subsidiary Account Only)<br><br>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 |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| | debt refundings recorded in the General Long-Term Obligations Subsidiary Account. Only used with Subobject WB "Amortization." |
| 6594 | Pollution Remediation Expense (General Long-Term Obligations Subsidiary Account Only)<br><br>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)." |
| 6595 | Other Postemployment Benefits Expense (General Long-Term Obligations Subsidiary Account Only)<br><br>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 only used with Subobject WR "Other Postemployment Benefits (General Long-Term Obligations Subsidiary Account Only)." |
| 6596 | Excess Contributions for Pension Benefits (General Long-Term Obligations Subsidiary Account Only)<br><br>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)." |
| 6597 | Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)<br><br>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)." |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 6598 | Pension Expense (General Long-Term Obligations Subsidiary Account Only)<br><br>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 only used with Subobject WP "Net Pension Liability Adjustment (General Long-Term Obligations Subsidiary Account Only)." |
| 6599 | Asset Retirement Obligation Expense (General Long-Term Obligations Subsidiary Account Only)<br><br>This GL code is used to recognize asset retirement expenses related to governmental fund type accounts in the General Long-Term Obligations Subsidiary Account. GL Code 6599 is to be offset by an entry to GL Code 5289 "Asset Retirement Obligation." Only used with Subobject WG "Asset Retirement Obligation (General Long-Term Obligations Subsidiary Account Only)." |
| | **7000 - AFRS/TREASURY CLEARING** |
| | **7100 - IN-PROCESS CONTROL** |
| 7110 | Receipts In-Process<br><br>This GL code is used for all treasury funds to record all cash received and recorded by an agency, but not yet posted by the State Treasurer. |
| 7120 | Warrants In-Process/ACH (Automated Clearing House) Payments In-Process<br><br>This GL code is used for all treasury funds to record the amount of all warrants prepared and recorded by an agency, but not yet signed and returned to the agency by the State Treasurer. This GL code is also used to record ACH payments. |
| 7130 | Warrant Cancellations In-Process<br><br>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. |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 7140 | Journal Vouchers In-Process |
| | This GL code is used for all treasury funds to record the amount of all interfund or interagency Journal Vouchers for cash transfers which have been recorded by or on behalf of an agency, but not yet posted by the State Treasurer, or posted by the State Treasurer but not yet posted by the agency. This GL code is also used to record IAPs (Inter-Agency Payments) and IFTs (Interfund Transactions) which are automated transactions. |
| | **9000 - FUND BALANCE AND NET POSITION** |
| | **9100 - BUDGETARY CONTROL** |
| 9100 | Budgetary Control Summary |
| | 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." |
| | **9110, 9120, and 9130 - NONSPENDABLE FUND BALANCE** |
| 9110 | Nonspendable Permanent Fund Principal |
| | The balance of this GL code represents that portion of fund balance in permanent funds that is legally required to be maintained intact. |
| 9112 | Nonspendable Permanent Funds – Unrealized Gain/Loss |
| | 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. |
| 9120 | Nonspendable Consumable Inventories |
| | 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." |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 9130 | Nonspendable Student Loans Receivable |
| | 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. |
| 9131 | Nonspendable Receivables – Long-Term |
| | 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. |
| | **9200 - RESTRICTED FUND BALANCE** |
| 9230 | Restricted for Higher Education |
| | 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). |
| 9231 | Restricted for Permanent Funds – Realized Investment Losses |
| | 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. |
| 9232 | Restricted for Education |
| | 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). |
| 9234 | Restricted for Transportation |
| | The balance of this GL code represents that portion of fund balance that is restricted for expenditure for transportation purposes by the State |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| | Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments). |
| 9235 | Restricted for Bond Covenants |
| | The balance of this GL code represents that portion of fund balance that is restricted by bond covenants. |
| 9238 | Restricted for Other Purposes |
| | 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). |
| 9240 | Restricted for Human Services |
| | The balance of this GL code represents that portion of fund balance that is restricted for expenditure for human services purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments). |
| 9242 | Restricted for Wildlife and Natural Resources |
| | The balance of this GL code represents that portion of fund balance that is restricted for expenditure for wildlife and natural resources purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments). |
| 9244 | Restricted for Local Grants and Loans |
| | The balance of this GL code represents that portion of fund balance that is restricted for expenditure for local grant and loan purposes by enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments). |
| 9246 | Restricted for School Construction |
| | The balance of this GL code represents that portion of fund balance that is restricted for expenditure for school construction purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments). |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 9248 | Restricted for State Facilities<br><br>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for state facility purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments). |
| 9250 | Restricted for Budget Stabilization<br><br>The balance of this GL code represents that portion of fund balance that is restricted for budget stabilization by the Article Vll, section 12 of the State Constitution. |
| 9252 | Restricted for Debt Service<br><br>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). |
| 9255 | Restricted for Cash and Investments with Escrow Agents and Trustees<br><br>The balance of this GL code represents that portion of fund balance that is restricted by escrow or trust agreements. |
| 9260 | Restricted for Pollution Remediation Liabilities<br><br>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). |
| 9265 | Restricted for Asset Retirement Obligations<br><br>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for asset retirement purposes by enabling legislation, court orders, legal settlements or parties external to the State (such as grantors, contributors, and other governments). |
| 9270 | Restricted for Unspent Bond Proceeds<br><br>The balance of this GL code represents that portion of fund balance that is restricted for unspent bond proceeds by bond covenants. |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 9271 | Restricted for Operations and Maintenance Reserve |
| | The balance of this GL code represents that portion of fund balance that is restricted for operations and maintenance expenditures by bond covenants. |
| 9272 | Restricted for Repair and Replacement Reserve |
| | The balance of this GL code represents that portion of fund balance that is restricted for repair and replacement expenditures by bond covenants. |
| 9273 | Restricted for Revenue Stabilization |
| | The balance of this GL code represents that portion of fund balance that is restricted for revenue stabilization by bond covenants. |
| 9274 | Restricted for Unspent GARVEE Bond Proceeds |
| | The balance of this GL code represents that portion of fund balance that is restricted for unspent GARVEE bond proceeds. |
| 9275 | Restricted for Deferred Sales Tax |
| | The balance of this GL code represents that portion of fund balance that is restricted for deferred sales tax by debt service agreements. |
| 9283 | Restricted for Third Tier Debt Service |
| | The balance of this GL code represents that portion of fund balance that is restricted by third tier debt service agreements. |
| 9284 | Restricted for Fourth Tier Debt Service |
| | The balance of this GL code represents that portion of fund balance that is restricted by fourth tier debt service agreements. |
| 9285 | Restricted for GARVEE Bond Debt Service |
| | The balance of this GL code represents that portion of fund balance that is restricted by GARVEE bond debt service agreements. |
| | **9310, 9320, 9330, and 9340 - COMMITTED FUND BALANCE** |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 9310 | Committed for Higher Education<br><br>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. |
| 9311 | Committed for Education<br><br>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. |
| 9320 | Committed for Transportation<br><br>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. |
| 9321 | Committed for Other Purposes<br><br>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. |
| 9323 | Committed for Human Services<br><br>The balance of this GL code represents fund balance committed to human services where resources are used only for the specific purposes determined by formal action of the state legislature. |
| 9324 | Committed for Wildlife and Natural Resources<br><br>The balance of this GL code represents fund balance committed to wildlife and natural resources where resources are used only for the specific purposes determined by formal action of the state legislature. |
| 9325 | Committed for Local Grants and Loans<br><br>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. |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 9330 | Committed for State Facilities |
| | The balance of this GL code represents fund balance committed for state facilities where resources are used only for the specific purposes determined by formal action of the state legislature. |
| 9340 | Committed for Debt Service |
| | The balance of this GL code represents fund balances committed to debt service where resources are used only for the specific purposes determined by formal action of the state legislature. |
| | **9370 - ASSIGNED FUND BALANCE** |
| 9370 | Assigned for Working Capital |
| | The balance of this GL code represents the portion of fund balance assigned by management for working capital purposes. Amounts assigned for working capital are not considered to represent available spendable resources. |
| 9372 | Assigned for Other Purposes |
| | The balance of this GL code represents management's intention to use a portion of fund balance for a specific purpose(s). |
| | **9390 - UNASSIGNED FUND BALANCE** |
| 9390 | Unassigned |
| | The balance of this GL code represents total fund balance in the General Fund in excess of nonspendable, restricted, committed and assigned fund balances. In governmental funds other than the General Fund, it represents excess of nonspendable, restricted and committed fund balances over total fund balance (i.e., deficit). |
| | **9510, 9513 and 9514 - BUDGETARY RESERVES** |
| 9510 | Reserved for Encumbrances |
| | This GL code represents the portion of fund balance legally reserved during the fiscal year for encumbrances accumulated in GL Code 6410, |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| | "Encumbrances" or GL Code 9513, "Reserved for Encumbrances for Reappropriated Capital Appropriations," or GL Code 9514, "Reserved for Encumbrances for Continuing Operating Expenditure Authority." |
| 9513 | Reserved for Encumbrances for Reappropriated Capital Appropriations |
| | The balance of this GL code represents encumbrances outstanding at June 30 of the second fiscal year of the biennium that relate to capital appropriations which are reappropriated in the new biennium. |
| 9514 | Reserved for Encumbrances for Continuing Operating Expenditure Authority |
| | The balance of this GL code is used to record at summary level the balance of encumbrances for biennial operating expenditure authority at the end of the first year of the biennium not recorded in detail in GL Code 6410 "Encumbrances." It is offset by an entry to GL Code 9510 "Reserved for Encumbrances." At the beginning of the second fiscal year of the biennium, this GL code is reversed and encumbrances are recorded at the detail level in GL Code 6410. This GL code is not used at the end of the biennium. |
| | **9350, 9400 and 9545 - PROPRIETARY/GOVERNMENT-WIDE NET POSITION** |
| 9350 | Net Investment in Capital Assets (OFM Only) |
| | The balance of this GL code is calculated as follows: capital assets, including restricted capital assets, net of accumulated depreciation (GL Code Series 2XXX) reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction or improvement of those assets (select GL Codes 51XX and 52XX). |
| 9400 | Accumulated Earnings (Losses) |
| | The balance of this GL code represents accumulated earnings or losses. |
| 9410 | Restricted Net Position |
| | Assets whose use is subject to constraints that are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation. Agencies |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| | having a balance in this GL code at year-end are required to disclose the purpose of the reserve. |
| 9450 | Unrestricted Net Position (OFM Only) |
| | The portion of net position that is neither restricted nor net investment in capital assets. |
| 9545 | Restricted for Unemployment Compensation |
| | The balance of this GL code represents the portion of net position restricted for future payments of unemployment compensation benefits. |
| 9546 | Restricted for Pensions |
| | 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. |
| | **9550 and 9600 - NET POSITION RESTRICTED FOR PENSIONS AND OTHER TRUSTS** |
| 9550 | Restricted for Pensions |
| | The balance of this GL code represents the portion of net position held in trust for future payments of pension benefits. |
| 9551 | Restricted for Deferred Compensation Participants |
| | The balance of this GL code represents the portion of net position held in trust for future payments of deferred compensation to plan participants. |
| 9554 | Restricted for Local Government Pooled Investments Participants |
| | The balance of this GL code represents the portion of net position held in trust for future payments to participants of the Local Government Pooled Investments Fund. |
| 9601 | Restricted for Members (DRS Only) |
| | The balance of this GL code represents the portion of the net position held in trust for retirement system member defined benefit account balances. |

| GL CODE | GENERAL LEDGER CODE DESCRIPTION |
|---|---|
| 9602 | Restricted for TAP 3 Annuity (DRS Only)<br><br>The balance of this account represents the portion of the fund equities restricted for future retirement system annuity payments. TAP is the State Investment Board's Total Allocation Portfolio annuity. |
| 9603 | Restricted for Benefits (DRS Only)<br><br>The balance of this GL code represents the portion of the net position held in trust for future retirement system pension benefit payments. |
| 9604 | Restricted for Benefits – Medical (DRS Only)<br><br>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. |
| 9607 | Restricted for Higher Education Retirement Plan Supplemental Benefits (DRS only)<br><br>The balance of this GL code represents the portion of net position held in trust for future higher education retirement plan supplemental benefit payments. |
| 9608 | Restricted for Members Defined Contributions - SIB (DRS Only)<br><br>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. |
| 9609 | Restricted for Members Defined Contributions - Self-Directed (DRS Only)<br><br>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. |
| | **9700 - FUND BALANCE/NET POSITION CHANGES and CORRECTIONS** |
| 9720 | Prior Period Material Corrections (OFM Only)<br><br>The balance of this GL code represents prior period material corrections made to beginning balances in fund equity accounts approved by OFM. |
| 9721 | Fund Type Reclassification Changes (OFM Only)<br><br>The balance of this GL code represents a fund reclassification from one fund type to another fund type, approved by OFM. |

| 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. |
| | **9800 - GENERAL CAPITAL ASSETS VALUATION** |
| 9850 | Investment in General Capital Assets |
| | The balance of this GL code represents the net equity in general capital assets constructed or purchased with governmental fund type account monies. (Used only in the General Capital Assets Subsidiary Account.) |
| | **9900 - AFRS CLEARING** |
| 9910 | Current Period Clearing |
| | 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
March 18, 2020

## Expenditure authority type and expenditure character codes with descriptions

| Expenditure Authority Type Code | Expenditure Authority Type Description |
|---|---|
| 1 | State<br><br>Denotes appropriations funded by revenues generated by the state's authority to tax, license, or collect fees from the public. |
| 2 | Federal<br><br>Denotes appropriations funded by grants and contracts with federal government agencies. |
| 3 | Federal - Unanticipated<br><br>Denotes expenditure authority funded by grants and contracts with federal government agencies that were not included in the biennial budget request. |
| 4 | Governor's Emergency Allocation<br><br>Denotes the appropriation assigned to the funding identified as "Governor's Emergency" in the Appropriation Act. |
| 6 | Nonappropriated<br><br>Denotes activity associated with nonappropriated/allotted and nonbudgeted accounts. Cannot be used with Budget type A (Appropriated) accounts. |
| 7 | Private/Local<br><br>Denotes appropriations funded by grants, contracts, etc., with private parties or local government agencies. |

| Expenditure Authority Type Code | Expenditure Authority Type Description |
|---|---|
| 8 | Federal Stimulus<br><br>Denotes appropriations funded by grants and contracts with federal government agencies under various federal stimulus acts. |
| 9 | Private/Local - Unanticipated<br><br>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. |
| N | Federal Stimulus - Nonappropriated<br><br>Denotes activity in nonappropriated/allotted and nonbudgeted accounts funded by grants and contracts with federal government agencies under various federal stimulus acts. |
| U | Federal Stimulus - Unanticipated<br><br>Denotes expenditure authority funded by grants and contracts with federal government agencies under various federal stimulus acts that are not included in the enacted budget. |
| X | Prior Biennium Liability Liquidation<br><br>Denotes activity to liquidate GL Code 6560 "Estimated Accrued Expenditures/Expenses" recorded on the records of agencies at the close of the prior biennium. |
| Y | Prior Biennium Liability Liquidation – Federal Stimulus<br><br>Denotes activity to liquidate GL Code 6560 "Estimated Accrued Expenditures/Expenses" recorded on the records of agencies under the federal stimulus acts at the close of the prior biennium. |

**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.

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

| Expenditure Character Code | Expenditure Character Description |
|---|---|
| 1 | Operating<br><br>Denotes expenditures authorized for the purpose of funding ongoing programs. |
| 2 | Capital<br><br>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 Operating expenditure authority codes

March 18, 2020

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<br>7A0-7F0<br>7G0-7U0 - Stimulus<br>7V0-7Z0 – Stimulus (OFM assigned)<br>8A0-8F0 (OFM assigned)<br>8G0-8Z0 | 9A0-9Z0<br>ZA0-ZZ0 |

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

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

All nonappropriated/nonallotted operating expenditures reported to AFRS must use expenditure authority code Z96, Z98, or Z91-Z94-Federal Stimulus. These codes are to be used for all operating activity, other than unanticipated receipts, not included on the Expenditure Authority Schedule.

## 75.50.30 Capital expenditure authority codes

March 18, 2020

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<br>R9A-R9Z - Stimulus | 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-Federal Stimulus. These codes are to be used for all capital activity, other than unanticipated receipts, not included on the Expenditure Authority Schedule.

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

March 18, 2020

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*<br>7A0-7F0*<br>8A0-8F0*^<br>8G0-8Z0* | 3 | 1 | Operating | Unanticipated – Federal |
| 7G0-7U0*<br>7V0-7Z0*^ | U | 1 | Operating | Unanticipated – Federal Stimulus |
| 9A0-9Z0*<br>ZA0-ZZ0* | 9 | 1 | Operating | Unanticipated – Private/Local |
| Z96 and Z98 | 6 | 1 | Operating | Nonappropriated/ Nonallotted |
| Z91-Z94 | N | 1 | Operating | Nonappropriated/ Nonallotted – Federal Stimulus |
| 986-988 | N | 1 | Operating | Nonappropriated – Federal Stimulus |
| V10-V90*<br>W10-W90* | 3 | 2 | Capital | Unanticipated – Federal |
| R9A-R9Z | U | 2 | Capital | Unanticipated – Federal Stimulus |
| X10-Y90* | 9 | 2 | Capital | Unanticipated – Private/Local |
| Z97 and Z99 | 6 | 2 | Capital | Nonappropriated/ Nonallotted |
| Z95 | N | 2 | Capital | Nonappropriated/ Nonallotted – Federal Stimulus |
| R3A-R3Z | N | 2 | Capital | Nonappropriated – Federal Stimulus |

*The third character of the expenditure authority code must be zero (0).
^These codes will be used by OFM to allocate expenditure authority to agencies for federal stimulus and other federal dollars received centrally.

# 75.60
# Statewide Program Codes

## 75.60.10 Sequential by code number with descriptions

October 1, 2016

| Code | Title and Description |
|---|---|
| 690 | Nonbudgeted FTEs<br><br>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. |
| 850 | Nonbudgeted Activities<br><br>Used to indicate nonappropriated, nonallotted expenditures. Used only with Budget type N (Nonappropriated/Nonalloted Account) or M (Mixed (Partial Appropriated or Allotted/Partial Nonappropriated) Account). |
| 880 | Pensions, Claims, and Awards<br><br>Used to indicate nonappropriated, nonallotted expenditures made for the payment of pensions, claims, and awards. |
| 900 | Capital Programs<br><br>Used to indicate all capital programs except Department of Transportation, County Road Administration Board, and Transportation Improvement Board. |

# 75.65
# Statewide Project Type Codes

## 75.65.10 Information technology data needs

July 1, 2017

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 per RCW 43.105.020 the following standards apply to the coding of IT expenditures:

**"Equipment"** means the machines, devices, and transmission facilities used in information processing, including but not limited to computers, terminals, telephones, wireless communications system facilities, cables, and any physical facility necessary for the operation of such equipment.

**"Information"** includes, but is not limited to, data, text, voice, and video.

**"Information technology"** includes, but is not limited to, all electronic technology systems and services, automated information handling, system design and analysis, conversion of data, computer programming, information storage and retrieval, telecommunications, requisite system controls, simulation, electronic commerce, radio technologies, and all related interactions between people and machines.

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 employee assigned to functional areas of IT service delivery including but not limited to:

- 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.

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 Special provisions for information technology project type coding

July 1, 2017

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, refer to the "List of subobjects and sub-subobjects that require X & Y" document on OFM's website at: https://ofm.wa.gov/accounting/saam/sub-subobject-details-and-workflow.

**Note:**

- 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 with Project Type X or Y.

## 75.65.30 Sequential by code number with descriptions

July 1, 2017

| 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 Sequential by code number

July 1, 2020

This section lists all available sub-subobject codes except those for Object N which are agency-specific. The Object N sub-subobject codes along with definitions for all sub-subobject codes are available on the OFM Sub-subobject details and workflow webpage in the document titled "Statewide sub-subobject table." Use of sub-subobject codes is encouraged but not required.

| Code | Statewide Sub-subobject | Title |
|---|---|---|
| | | **A - SALARIES AND WAGES** |
| AA | | State Classified |
| | A000 | • State Classified |
| | A010 | • Intermittent Wages |
| | A100 | • Salary Appropriation Transfers |
| | CRAT | • DFW Composite Rate |
| | LEAV | • Leave Portion of FTE |
| | SW01 | • Regular Salaries |
| | SW02 | • Shift Differential |
| | SW03 | • Standby |
| | SW04 | • Assignment Pay |
| AB | | Higher Education Classified |
| | B000 | • Higher Education Classified |
| | CRAT | • DFW Composite Rate |
| AC | | State Exempt |
| | C000 | • State Exempt |
| | CRAT | • DFW Composite Rate |
| | LEAV | • Leave Portion of FTE |
| | SW01 | • Regular Salaries |
| | SW03 | • Standby |
| AD | | Higher Education Exempt |
| | D000 | • Higher Education Exempt |

| Code | Statewide Sub-subobject | Title |
|---|---|---|
| AE | | State Special |
| | E000 | • State Special |
| | SW13 | • Board and Commission Member Compensation |
| | SW14 | • Specified Rate Compensation |
| AF | | Higher Education Faculty |
| | F000 | • Higher Education Faculty |
| AG | | Commissioned State Patrol Officers |
| | G000 | • Commissioned State Patrol Officers |
| AH | | Higher Education Graduate Assistants |
| | H000 | • Higher Education Graduate Assistants |
| AJ | | State Other |
| | J000 | • State Other |
| AK | | Higher Education Other |
| | K000 | • Higher Education Other |
| AL | | Higher Education Students |
| | CRAT | • DFW Composite Rate |
| | L000 | • Higher Education Students |
| | SW15 | • Work Study |
| AN | | Justices and Judges |
| | 1000 | • Justice and Judges-Chambers |
| | N000 | • Justices and Judges |
| AR | | Elected Officials |
| | R000 | • Elected Officials |
| | R010 | • Higher Ed Reimbursements |
| AS | | Sick Leave Buy-Out |
| | CRAT | • DFW Composite Rate |
| | S000 | • Sick Leave Buy-Out |
| | SW01 | • OASI Taxable |

| Code | Statewide Sub-subobject | Title |
|---|---|---|
| AT | | Terminal Leave |
| | T000 | • Terminal Leave |
| AU | | Overtime and Callback |
| | CRAT | • DFW Composite Rate |
| | SW11 | • Callback |
| | SW12 | • Overtime |
| | SW13 | • Overtime for Holidays |
| | SW14 | • Shift Differential Overtime |
| | SW17 | • Assignment Pay Overtime |
| | U000 | • Overtime and Callback |
| | U010 | • Intermittent Overtime |
| | | **B - EMPLOYEE BENEFITS** |
| BA | | Old Age, Survivors, and Disability Insurance |
| | A000 | • Old Age, Survivors, and Disability Insurance |
| | A100 | • Benefits Appropriation Transfers |
| | CRAT | • DFW Composite Rate |
| BB | | Retirement and Pensions |
| | B000 | • Retirement and Pensions |
| | CRAT | • DFW Composite Rate |
| BC | | Medical Aid and Industrial Insurance |
| | C000 | • Medical Aid and Industrial Insurance |
| | CRAT | • DFW Composite Rate |
| BD | | Health, Life, and Disability Insurance |
| | CRAT | • DFW Composite Rate |
| | D000 | • Health, Life & Disability Insurance |
| BE | | Allowances |
| | E000 | • Allowances |
| | E020 | • Clothing/Tools/Equipment |
| | SW21 | • Commute Trip Reduction |
| | SW22 | • Cellular Device |
| BF | | Unemployment Compensation |
| | F000 | • Unemployment Compensation |

| Code | Statewide Sub-subobject | Title |
|---|---|---|
| BG | | Supplemental Retirement Payments |
| | G000 | • Supplemental Retirement Payments |
| BH | | Hospital Insurance (Medicare) |
| | CRAT | • DFW Composite Rate |
| | H000 | • Hospital Insurance (Medicare) |
| BK | | Paid Family and Medical Leave |
| | CRAT | • DFW Composite Rate |
| | K000 | • Paid Family and Medical Leave |
| BP | | Net Pension Liability Adjustment (Proprietary Accounts Only) |
| | P000 | • Net Pension Liability Adjustment (Proprietary Accounts Only) |
| BR | | Other Postemployment Benefits (Proprietary Accounts Only) |
| | R000 | • Other Postemployment Benefits |
| BT | | Shared Leave Provided - Sick Leave |
| | T000 | • Shared Leave Provided - Sick Leave |
| BU | | Shared Leave Provided - Personal Holiday |
| | U000 | • Shared Leave Provided - Personal Holiday |
| BV | | Shared Leave Provided - Vacation Leave |
| | V000 | • Shared Leave Provided - Vacation Leave |
| BW | | Shared Leave Received |
| | W000 | • Shared Leave Received |
| BZ | | Other Employee Benefits |
| | Z000 | • Other Employee Benefits |
| | Z010 | • Jones Act – Medical Providers |
| | Z020 | • Jones Act – Employee Maintenance Payments |
| | | **C - PROFESSIONAL SERVICE CONTRACTS** |
| CA | | Management and Organizational Services |
| | 0001 | • Admin Contracts |
| | 0003 | • Contractor Reimbursements |

| Code | Statewide Sub-subobject | Title |
|---|---|---|
| | 0066 | • Contractor Taxable Reimbursements |
| | 1001 | • Admin Contracts > 25K |
| | 1003 | • Contractor Reimbursements > 25K |
| | 1066 | • Contractor Taxable Reimbursements > 25K |
| | A000 | • Management and Organizational Services |
| CB | | Legal and Expert Witness Services |
| | 0001 | • Admin Contracts |
| | 0003 | • Contractor Reimbursements |
| | 0066 | • Contractor Taxable Reimbursements |
| | 1001 | • Admin Contracts > 25K |
| | 1003 | • Contractor Reimbursements > 25K |
| | 1066 | • Contractor Taxable Reimbursements > 25K |
| | B000 | • Legal and Expert Witness Services |
| | B010 | • Expert Witness Services |
| | B020 | • Special Assistant Attorney General |
| | B030 | • Mediation, Arbitration, and Negotiation Services |
| | B040 | • County Prosecutors |
| | B050 | • Litigation Consultant |
| | B060 | • Legal Services |
| CC | | Financial Services |
| | 0001 | • Admin Contracts |
| | 0003 | • Contractor Reimbursements |
| | 0066 | • Contractor Taxable Reimbursements |
| | 1001 | • Admin Contracts > 25K |
| | 1003 | • Contractor Reimbursements > 25K |
| | 1066 | • Contractor Taxable Reimbursements > 25K |
| | C000 | • Financial Services |
| | C010 | • Accounting |
| | C020 | • Actuarial |
| | C030 | • Auditing |
| CD | | Computer and Information Services |
| | 0001 | • Admin Contracts |
| | 0003 | • Contractor Reimbursements |
| | 0066 | • Contractor Taxable Reimbursements |
| | 1001 | • Admin Contracts > 25K |
| | 1003 | • Contractor Reimbursements > 25K |
| | 1066 | • Contractor Taxable Reimbursements > 25K |

| Code | Statewide Sub-subobject | Title |
|---|---|---|
| | D000 | • Computer and Information Services |
| CE | | Social Research Services |
| | 0001 | • Admin Contracts |
| | 0003 | • Contractor Reimbursements |
| | 0066 | • Contractor Taxable Reimbursements |
| | 1001 | • Admin Contracts > 25K |
| | 1003 | • Contractor Reimbursements > 25K |
| | 1066 | • Contractor Taxable Reimbursements > 25K |
| | E000 | • Social Research Services |
| | E010 | • Medical Consultants |
| CF | | Technical Research Services |
| | 0001 | • Admin Contracts |
| | 0003 | • Contractor Reimbursements |
| | 0066 | • Contractor Taxable Reimbursements |
| | 1001 | • Admin Contracts > 25K |
| | 1003 | • Contractor Reimbursements > 25K |
| | 1066 | • Contractor Taxable Reimbursements > 25K |
| | F000 | • Technical Research Services |
| CG | | Marketing Services |
| | 0001 | • Admin Contracts |
| | 0003 | • Contractor Reimbursements |
| | 0066 | • Contractor Taxable Reimbursements |
| | 1001 | • Admin Contracts > 25K |
| | 1003 | • Contractor Reimbursements > 25K |
| | 1066 | • Contractor Taxable Reimbursements > 25K |
| | G000 | • Marketing Services |
| CH | | Communication Services |
| | 0001 | • Admin Contracts |
| | 0003 | • Contractor Reimbursements |
| | 0066 | • Contractor Taxable Reimbursements |
| | 1001 | • Admin Contracts > 25K |
| | 1003 | • Contractor Reimbursements > 25K |
| | 1066 | • Contractor Taxable Reimbursements > 25K |
| | H000 | • Communication Services |

| Code | Statewide Sub-subobject | Title |
|---|---|---|
| CJ | | Training Services |
| | 0001 | • Admin Contracts |
| | 0003 | • Contractor Reimbursements |
| | 0066 | • Contractor Taxable Reimbursements |
| | 1001 | • Admin Contracts > 25K |
| | 1003 | • Contractor Reimbursements > 25K |
| | 1066 | • Contractor Taxable Reimbursements > 25K |
| | J000 | • Training Services |
| | J010 | • Curriculum Development |
| | J020 | • Testing and Evaluators |
| CK | | Recruiting Services |
| | 0001 | • Admin Contracts |
| | 0003 | • Contractor Reimbursements |
| | 0066 | • Contractor Taxable Reimbursements |
| | 1001 | • Admin Contracts > 25K |
| | 1003 | • Contractor Reimbursements > 25K |
| | 1066 | • Contractor Taxable Reimbursements > 25K |
| | K000 | • Recruiting Services |
| CZ | | Other Professional Services |
| | 0001 | • Admin Contracts |
| | 0003 | • Contractor Reimbursements |
| | 0066 | • Contractor Taxable Reimbursements |
| | 1001 | • Admin Contracts > 25K |
| | 1003 | • Contractor Reimbursements > 25K |
| | 1066 | • Contractor Taxable Reimbursements > 25K |
| | Z000 | • Other Professional Services |
| | | **E - GOODS AND SERVICES** |
| EA | | Supplies and Materials |
| | 8100 | • Supplies: CAS Pass Thru Indirect Rate |
| | 8212 | • Vaccine |
| | A000 | • Supplies and Materials |
| | A010 | • Ammunition |
| | A015 | • Less Than Lethal Munitions |
| | A020 | • Bedding and Bath Supplies |
| | A030 | • Janitorial Supplies |
| | A040 | • Laundry Supplies |

| Code | Statewide Sub-subobject | Title |
|---|---|---|
| | A050 | • Personal Hygiene Items |
| | A060 | • Clothing Employee Nontaxable |
| | A070 | • Clothing Employee Taxable |
| | A080 | • Clothing Nonemployee |
| | A090 | • Staff Safety Supplies |
| | A100 | • DOT Related Supplies |
| | A120 | • Animal Food |
| | A130 | • Coffee and Light Refreshments |
| | A140 | • Dietary Supplements |
| | A150 | • Food |
| | A160 | • Kitchen Equipment |
| | A170 | • Kitchen Supplies |
| | A180 | • Meals with Meetings |
| | A190 | • Cemetery Supplies |
| | A200 | • Landscaping Supplies |
| | A202 | • Fertilizer |
| | A205 | • Herbicide |
| | A207 | • Pesticide |
| | A210 | • Reforestation |
| | A212 | • Cones, Seeds, Seedlings |
| | A220 | • Dental Supplies |
| | A230 | • Drug Testing Supplies |
| | A240 | • Lab Supplies |
| | A250 | • Medical Supplies |
| | A260 | • Medications NonPrescription |
| | A270 | • Medications Prescription |
| | A280 | • Medications Prescription – Hepatitis C |
| | A290 | • Pharmaceutical Rebates |
| | A300 | • Aviation Parts and Supplies |
| | A310 | • Building Supplies |
| | A320 | • Repair and Maintenance Supplies |
| | A330 | • Animal Medications and Vaccines |
| | A340 | • Books and Publications |
| | A350 | • Building Safety Supplies |
| | A360 | • CBA Required Supplies and Materials |
| | A370 | • Federal Forms |
| | A380 | • Fire Cache Supplies |
| | A390 | • Inspection Samples |
| | A400 | • Inventory Adjustments |
| | A410 | • IT Supplies |
| | A420 | • Licensing Supplies |

| Code | Statewide Sub-subobject | Title |
|---|---|---|
| | A430 | • Office Supplies |
| | A436 | • Paper |
| | A440 | • Production Printing Supplies |
| | A450 | • Purchase Card Payment Suspense |
| | A460 | • Recreational Equipment and Supplies |
| | A470 | • School Supplies |
| | A490 | • Waste Water Treatment Supplies |
| | A500 | • Bottled Water |
| | A600 | • Evidence Supplies |
| EB | | Communications and Telecommunications Services |
| | 0025 | • Legislature Advertising and Sign Costs |
| | 0026 | • Legislature Domain Name Registration |
| | B000 | • Communications and Telecommunications Services |
| | B010 | • Internet Service |
| | B020 | • Mobile Phone Service |
| | B030 | • State Provided Telecommunication Service |
| | B040 | • Phone Service |
| | B050 | • Postage and Parcel |
| | B052 | • US Postage |
| | B060 | • Other Communications |
| EC | | Utilities |
| | C000 | • Utilities |
| | C010 | • Diesel Heating or Generators |
| | C020 | • Electricity |
| | C030 | • Heating Oil |
| | C040 | • Natural Gas |
| | C050 | • Propane |
| | C060 | • Data & Document Destruction |
| | C070 | • Garbage |
| | C080 | • Recycling |
| | C090 | • Sewer |
| | C100 | • Waste Water Treatment and Disposal |
| | C110 | • Water |
| | C120 | • Cable TV |
| ED | | Rentals and Leases – Land and Buildings |
| | D000 | • Rentals and Leases – Land and Buildings |
| | D010 | • Buildings Long Term |
| | D020 | • Buildings Short Term |

| Code | Statewide Sub-subobject | Title |
|---|---|---|
| | D030 | • State Agency Buildings |
| | D040 | • Land |
| | D050 | • Parking |
| | D060 | • Storage or Space |
| EE | | Repairs, Alterations, and Maintenance |
| | 6611 | • Asset Management and B&G Authorized Repairs |
| | E000 | • Repairs, Alterations, and Maintenance |
| | E010 | • Building |
| | E020 | • Leasehold Improvements |
| | E030 | • Transportation |
| | E040 | • Equipment |
| | E050 | • IT Equipment |
| | E060 | • Radio Equipment |
| | E070 | • Security Equipment |
| | E080 | • Building – Maintenance Agreements |
| | E090 | • Equipment – Maintenance Agreements |
| | E100 | • Grounds |
| | E110 | • IT Equipment – Maintenance Agreements |
| | E120 | • Furniture |
| EF | | Printing and Reproduction |
| | 8000 | • Printing: CAS No Indirect Rate |
| | F000 | • Printing and Reproduction |
| | F010 | • Forms |
| | F020 | • Fusion Stamps |
| | F030 | • Publications |
| | F040 | • Training Materials |
| | F070 | • Washington Administrative Code |
| | F080 | • Revised Code of Washington |
| | F090 | • Selected Titles |
| | F100 | • Washington State Register |
| | F110 | • Session Law |
| EG | | Employee Professional Development and Training |
| | 8000 | • Training: CAS No Indirect Rate |
| | G000 | • Employee Professional Development and Training |
| | G010 | • Conferences |
| | G020 | • Dues/Membership Fees |
| | G030 | • Employee Recognition Nontaxable |

| Code | Statewide Sub-subobject | Title |
|---|---|---|
| | G040 | • Firing Range Fees |
| | G050 | • Training Expenses |
| | G060 | • Tuition Reimbursement |
| EH | | Rentals and Leases – Furnishings and Equipment |
| | H000 | • Rentals and Leases – Furnishings and Equipment |
| | H070 | • Aircraft Rental / Leases |
| | H080 | • Computer Rental / Leases |
| | H090 | • Conference, Exhibit, and Meeting Space |
| | H100 | • Cylinder Rentals |
| | H120 | • Equipment Rental / Leases Long Term |
| | H130 | • Equipment Rental / Leases Short Term |
| | H140 | • Managed Print Services (MPS) |
| | H150 | • Managed Print Services (MPS) - Overages |
| | H160 | • Multi Function Device Lease Long Term |
| | H165 | • Multi Function Device - Overages |
| | H170 | • Multi Function Device Lease Short Term |
| EI | | Retailer Commissions |
| | 2600 | • Retailer Compensation Program |
| | 2650 | • Retailer Selling Bonus |
| | I000 | • Retailer Commissions |
| EJ | | Subscriptions |
| | J000 | • Subscriptions |
| | J010 | • Online Subscription |
| | J020 | • Online Legal Research Services |
| EK | | Facilities and Services |
| | K000 | • Facilities and Services |
| | K010 | • Finance Cost Recovery |
| | K020 | • Consolidated Mail Services |
| | K030 | • Campus Rent and Utilities |
| | K040 | • Mainframe Print Services |
| | K050 | • Other Central Service Billing Charges |
| | K060 | • Parking Services |
| | K070 | • Procurement Fee |
| | K080 | • Public and Historic Facilities |
| | K090 | • Real Estate Services |

| Code | Statewide Sub-subobject | Title |
|---|---|---|
| EL | | Data Processing Services (Interagency) |
| | L000 | • Data Processing Services (Interagency) |
| | L010 | • Computer Services |
| | L020 | • Enterprise Security |
| | L030 | • Enterprise Systems Rate |
| | L040 | • IT Support Services |
| | L050 | • Office of the Chief Information Officer |
| | L060 | • Other CTS Services |
| | L070 | • State Data Center |
| | L080 | • State Data Network |
| | L090 | • Warrants |
| | L100 | • Small Agency Information Technology Support |
| EM | | Attorney General Services |
| | M000 | • Attorney General Services |
| | M010 | • Special Assistant Attorney General |
| EN | | Personnel Services |
| | N000 | • Personnel Services |
| | N010 | • Collective Bargaining Fee |
| | N020 | • Personnel Services Charges |
| EP | | Insurance |
| | P000 | • Insurance |
| | P010 | • Insurance Expense Commercial |
| | P020 | • Insurance Expense Self Insurance |
| | P030 | • Risk Management Insurance Expense Administration |
| ER | | Other Routine Contractual Services |
| | 0001 | • Contract Payments < 25K |
| | 0003 | • Contractor Reimbursements < 25K |
| | 0100 | • Interpreter / Translation Services |
| | 0500 | • Braille and Large Print Services |
| | 1001 | • Contract Payments > 25K |
| | 1003 | • Contractor Reimbursements > 25K |
| | 1302 | • B&G Grounds |
| | 1305 | • B&G Sign Shop |
| | 1306 | • B&G Custodial |
| | 1307 | • B&G Floor Crew |
| | 1308 | • B&G Refuse/Recycle |

| Code | Statewide Sub-subobject | Title |
|---|---|---|
| | 1341 | • B&G Fire Suppression |
| | 1342 | • BA Powerhouse |
| | 1344 | • B&G Fire Alarm |
| | 1346 | • B&G Light Crew |
| | 1352 | • B&G Card Key/Hard Key |
| | 1353 | • B&G Cameras |
| | 1400 | • B&G Related Activities |
| | 7310 | • MAC School Districts |
| | 7311 | • MAC Administrative Fee – School Districts |
| | 7312 | • MAC UMMS Fee – School Districts |
| | 7320 | • MAC LHJ's Health Districts |
| | 7321 | • MAC Administrative Fee – Local Health Jurisdictions |
| | 7330 | • MAC Indian Tribes |
| | 7350 | • MAC – Department of Corrections |
| | 7351 | • MAC Administrative Fee – Department of Corrections |
| | 7360 | • MAC Outreach |
| | 7361 | • MAC Administrative Fee – Outreach Other |
| | 7362 | • MAC UMMS Fee – Outreach Other |
| | 8100 | • Contractual Services: CAS PassThru Rate |
| | PM45 | • B&G Generator PM |
| | PM92 | • M&O Electrical PM |
| | PM94 | • M&O Hvac PM |
| | PM95 | • M&O Paint PM |
| | PM97 | • M&O Environmental PM |
| | PM98 | • M&O Carpenter PM |
| | PM9P | • M&O Plumber PM |
| | R000 | • Other Routine Contractual Services |
| | R011 | • Brokered Interpreter Administration |
| | R012 | • Brokered Interpreter Direct Cost |
| | R014 | • Language Interpreters-Spoken in Person |
| | R016 | • Language Interpreters-Spoken Over Phone |
| | R018 | • Language Translation-Written |
| | R022 | • Sign Language Interpreter |
| | R024 | • Court Interpreters |
| | R030 | • Pest and Rodent Control |
| | R033 | • Pest Control Indoor |
| | R035 | • Pest Control Outdoor |
| | R040 | • Training Instructors |
| | R043 | • Training Instructors Defensive Tactics |
| | R045 | • Training Instructors Emergency Vehicle Operator |

| Code | Statewide Sub-subobject | Title |
|---|---|---|
| | R047 | • Training Instructors Firearms |
| | R050 | • Accreditation Inspections/Audits |
| | R060 | • Administrative Services |
| | R070 | • Architectural and Engineering Services |
| | R080 | • Contracted Food Services |
| | R081 | • Contracted Food Services Variable Costs |
| | R100 | • Court Reporting / Transcription |
| | R110 | • Digitized Imaging Services |
| | R120 | • Electronic Home Monitoring Service Fees |
| | R130 | • Fire and Security Services |
| | R140 | • Fire Protection and Inspection Services |
| | R150 | • Grain Assessment Exports |
| | R160 | • Grain Assessment Imports AMA |
| | R170 | • Grain Assessment Imports USGSA |
| | R180 | • Grounds Maintenance Services |
| | R190 | • Hazardous Waste Disposal Service |
| | R200 | • Inspection Services |
| | R210 | • Institutional Impact Fees |
| | R220 | • Investigative Services |
| | R230 | • IT Services |
| | R240 | • Janitorial Services |
| | R250 | • Laboratory Services |
| | R260 | • Laundry Services |
| | R270 | • Litigation Support Services |
| | R280 | • Media Services |
| | R290 | • Medical Related |
| | R300 | • Noxious Weed Control |
| | R310 | • Other Court Costs |
| | R320 | • Property Management |
| | R330 | • Secured Transportation and Storage |
| | R340 | • Supervision Fees |
| | R350 | • Trail Grooming |
| | R360 | • Transportation Contract Services |
| | R370 | • Wildfire Suppression-Fire District or Fire Department |
| | R371 | • Fire Mobilization Salaries |
| | R372 | • Fire Mobilization Equipment |
| | R373 | • Fire Mobilization Cost Share Agreements |
| | R374 | • Wildfire Suppression-Other |
| | R380 | • Lottery Gaming Vendor Service Fees |
| | R400 | • Abandoned RV - Towing |

| Code | Statewide Sub-subobject | Title |
|---|---|---|
| | R401 | • Abandoned RV - Storage |
| | R402 | • Abandoned RV - Wrecking |
| | SO45 | • B&G Generator Base |
| | SO46 | • B&G Maintenance Support |
| | SO92 | • M&O Electrical Base |
| | SO94 | • M&O HVAC Base |
| | SO95 | • M&O Paint Base |
| | SO97 | • M&O Environmental Base |
| | SO98 | • M&O Carpenter Base |
| | SO9P | • M&O Plumber Base |
| ES | | Vehicle Maintenance and Operating Costs |
| | S000 | • Vehicle Maintenance and Operating Costs |
| | S010 | • Aircraft Fuel |
| | S020 | • Bulk Diesel |
| | S030 | • Bulk Gasoline |
| | S040 | • Motor Fuel - Diesel |
| | S050 | • Motor Fuel - Gasoline |
| | S060 | • Agency Equipment Shop Services |
| | S070 | • Aircraft Maintenance and Repairs |
| | S080 | • Motor Fuel - Alternative Fuels |
| | S090 | • Outside Maintenance and Repairs |
| | S100 | • Parts and Supplies |
| ET | | Audit Services |
| | T000 | • Audit Services |
| EV | | Administrative Hearings Services |
| | V000 | • Administrative Hearings Services |
| EW | | Archives and Records Management Services |
| | W000 | • Archives and Records Management Services |
| EX | | OMWBE Services |
| | X000 | • OMWBE Services |
| EY | | Software Licenses, Maintenance, and Subscription-Based Computing Services |
| | Y000 | • Software Licenses, Maintenance, and Subscription-Based Computing Services |

| Code | Statewide Sub-subobject | Title |
|---|---|---|
| | Y010 | • Software Licenses |
| | Y020 | • Software Maintenance |
| | Y040 | • Software as a Service (SaaS) |
| | Y050 | • Platform as a Service (PaaS) |
| | Y060 | • Infrastructure as a Service (IaaS) |
| EZ | | Other Goods and Services |
| | 0001 | • Legislative Members Business Expense |
| | 0024 | • Financial Fees |
| | 0025 | • Delinquency Fees |
| | EH00 | • Eligible Hospital Electronic Health Record Incentive Payment |
| | EP00 | • Eligible Professional Electronic Health Record Incentive Payment |
| | Z000 | • Other Goods and Services |
| | Z010 | • Advertising |
| | Z020 | • Advertising - Employment |
| | Z030 | • Commute Trip Reduction |
| | Z040 | • Credit Card Processing Fees |
| | Z050 | • DDC Respite Care |
| | Z053 | • DDC Stipends |
| | Z055 | • DDC Support Services |
| | Z060 | • DNR Internal Shop Offset |
| | Z070 | • Licenses, Permits, and Regulatory Fees |
| | Z080 | • Notary Costs |
| | Z090 | • Other Central Service Billing Charges |
| | Z100 | • Permit Parking |
| | Z110 | • Public Disclosure Litigation/Settlements |
| | Z120 | • Purchase Card Rebates |
| | Z130 | • Settlement and other litigation costs |
| | Z140 | • Vital and Other Records Fees |
| | Z150 | • Indeterminate Care Facility/Mental Retardation Tax – Direct Costs |
| | Z160 | • Indeterminate Care Facility/Mental Retardation Tax – Indirect Costs |
| | Z170 | • Damaged or Lost Property Non-employee |
| | Z180 | • Damaged or Lost Property Employee |
| | | **F - COST OF GOODS SOLD (Proprietary Funds Only)** |
| FA | | Net Cost of Goods Sold |
| | A000 | • Net Cost of Goods Sold |

| Code | Statewide Sub-subobject | Title |
|---|---|---|
| FB | | Purchases |
| | B000 | • Purchases |
| | B010 | • IT License Brokering |
| FC | | Returned Purchases |
| | C000 | • Returned Purchases |
| FD | | Freight-In |
| | D000 | • Freight-In |
| FE | | Discounts |
| | E000 | • Discounts |
| FF | | Inventory Adjustment |
| | F000 | • Inventory Adjustment |
| FG | | Direct Labor |
| | G000 | • Direct Labor |
| FH | | Raw Materials (Direct Materials) |
| | H000 | • Raw Materials (Direct Materials) |
| | H010 | • Discount on Raw Materials |
| | H020 | • Production Printing |
| FJ | | Manufacturing Overhead |
| | J000 | • Manufacturing Overhead |
| | J010 | • Direct Consumable Materials |
| | J020 | • Equipment Repair and Maintenance |
| | J030 | • Financial Fees |
| | J040 | • Indirect Labor |
| | J050 | • Janitorial Supplies |
| | J060 | • Marketing |
| | J070 | • Office Supplies-Administration |
| | J080 | • Purchased Services |
| | J090 | • Rentals and Leases |
| | J100 | • Tools and Equipment-Non Capitalized |
| | J110 | • Training |
| | J120 | • Vehicle Maintenance and Operating Costs |
| | J130 | • Warranty Expense |

| Code | Statewide Sub-subobject | Title |
|---|---|---|
| | | **G - TRAVEL** |
| GA | | In-State Subsistence and Lodging |
| | A000 | • In-State Subsistence and Lodging |
| | A010 | • In State Meals and Lodging Employee |
| | A020 | • In State Meals and Lodging NonEmployee |
| | A030 | • In State Meals and Lodging Board and Commission Members |
| | A040 | • In State Meals Taxable Board and Commission Members |
| | SW41 | • In State Meals Taxable Employee |
| GB | | In-State Air Transportation |
| | B000 | • In-State Air Transportation |
| | B010 | • In-State Air Transportation Employee |
| | B020 | • In-State Air Transportation NonEmployee |
| | B030 | • Air Transportation Board and Commission Members |
| GC | | Private Automobile Mileage |
| | C000 | • Private Automobile Mileage |
| | C010 | • POV Mileage Employee |
| | C020 | • POV Mileage NonEmployee |
| | C030 | • POV Mileage Board and Commission Members |
| | C040 | • POV Mileage Elective Rate Employee |
| | C050 | • POV Mileage Elective Rate Board and Commission Members |
| GD | | Other Travel Expenses |
| | D000 | • Other Travel Expenses |
| | D010 | • In-State Other Travel Expenses Employee |
| | D020 | • In-State Other Travel Expenses NonEmployee |
| | D030 | • In-State Other Travel Expenses Board and Commission Members |
| | D040 | • Out-of-State Other Travel Expenses Employee |
| | D050 | • Out-of-State Other Travel Expenses NonEmployee |
| | D060 | • Out-of-State Other Trvl Expenses Board and Commission Members |
| | D070 | • Car Rental |
| | D090 | • Employee Moving Expenses Taxable |
| | D100 | • Foreign Other Travel Expenses Employee |
| | D110 | • Foreign Other Travel Expenses Board and Commission Members |
| GF | | Out-of-State Subsistence and Lodging |
| | F000 | • Out-of-State Subsistence and Lodging |
| | F010 | • Out-of-State Meals and Lodging Employee |

| Code | Statewide Sub-subobject | Title |
|---|---|---|
| | F020 | • Out-of-State Meals and Lodging NonEmployee |
| | F030 | • Out-of-State Meals and Lodging Board and Commission Members |
| | F040 | • Out-of-State Meals Taxable Board and Commission Members |
| | F050 | • Foreign Travel Meals and Lodging Employee |
| | F060 | • Foreign Travel Meals and Lodging Board and Commission Members |
| | SW46 | • Out-of-State Meals Taxable Employee |
| GG | | Out-of-State Air Transportation |
| | G000 | • Out-of-State Air Transportation |
| | G010 | • Out-of-State Air Transportation Employee |
| | G020 | • Out-of-State Air Transportation NonEmployee |
| | G030 | • Out-of-State Airfare Board and Commission Members |
| | G050 | • Foreign Travel Airfare Employee |
| | G060 | • Foreign Travel Airfare Board and Commission Members |
| GN | | Motor Pool Services |
| | N000 | • Motor Pool Services |
| | N010 | • Motor Pool Services Agency |
| | N040 | • Motor Pool Services State |
| | N042 | • Motor Pool Vehicle Overages State |
| | N044 | • Motor Pool Vehicle Daily Rental State |
| | | **J - CAPITAL OUTLAYS** |
| JA | | Noncapitalized Assets |
| | A000 | • Noncapitalized Assets |
| | A010 | • IT Equipment |
| | A020 | • Office Furniture and Equipment |
| | A030 | • Radio Equipment |
| | A040 | • Security Equipment |
| | A050 | • Specialized Equipment |
| | A060 | • Telecommunication Equipment |
| | A070 | • Vehicle Equipment |
| | A080 | • Buildings and Building Improvements |
| | A100 | • Household and Living Furnishings |
| | A110 | • Improvements Other Than Buildings |
| | A120 | • Intangible Assets |
| | A130 | • Machinery and Tools |
| | A140 | • Safety Equipment |
| | A150 | • Weapons and Accessories |

| Code | Statewide Sub-subobject | Title |
|---|---|---|
| JB | | Noncapitalized Software |
| | B000 | • Noncapitalized Software |
| JC | | Furnishings and Equipment |
| | C000 | • Furnishings and Equipment |
| | C010 | • Heavy Equipment |
| | C020 | • IT Equipment |
| | C030 | • Office Furniture and Equipment |
| | C040 | • Radio Equipment |
| | C050 | • Security Equipment |
| | C060 | • Specialized Equipment |
| | C070 | • Telecommunication Equipment |
| | C100 | • Laboratory Equipment |
| | C120 | • Machinery and Tools |
| | C130 | • Major Transportation |
| | C140 | • Vehicles |
| | C150 | • IT Leasing Program |
| JD | | Library Resources |
| | D000 | • Library Resources |
| | D010 | • Books |
| | D040 | • Subscriptions |
| JE | | Land |
| | E000 | • Land |
| | E010 | • Acquisition-Purchase Remain NP |
| | E020 | • Closing Costs |
| | E030 | • Easements |
| | E040 | • Final Settlement |
| | E050 | • Judgment and Decree |
| | E060 | • Negotiated Possession and Use |
| | E070 | • Post-Acquisition Activity Costs |
| | E080 | • Pre-Acquisition Activity Costs |
| | E090 | • Stipulated Possession and Use |
| | E100 | • Third Party Payments |
| | E110 | • Title Insurance and Fees For Real Estate Services |
| | E120 | • Trust Land Transfers - Land |
| | E130 | • Trust Land Transfers - Timber |

| Code | Statewide Sub-subobject | Title |
|---|---|---|
| JF | | Buildings |
| | F000 | • Buildings |
| | F010 | • Building Construction or Acquisition |
| | F020 | • Building Improvements |
| JG | | Highway Construction |
| | G000 | • Highway Construction |
| JH | | Improvements Other Than Buildings (Non State Highway System) |
| | H000 | • Improvements Other Than Buildings (Non State Highway System) |
| JJ | | Grounds Development |
| | J000 | • Grounds Development |
| JK | | Architectural and Engineering Services |
| | K000 | • Architectural and Engineering Services |
| | K010 | • Building |
| | K020 | • Non-Building |
| | K030 | • Predesign Services |
| | K040 | • Extra Services |
| JL | | Capital Planning |
| | L000 | • Capital Planning |
| JM | | Art Collections, Library Reserve Collections, and Museum & Historical Collections |
| | M000 | • Art Collections, Library Reserve Collections, and Museum & Historical Collections |
| | M010 | • Books |
| | M020 | • Microform |
| | M040 | • Subscriptions |
| | M050 | • Artwork Plaques |
| | M060 | • Artwork Photography and Documentation |
| | M070 | • Artwork Storage |
| | M080 | • Artwork Evaluation |
| | M090 | • Artwork Conservation and Restoration |
| | M096 | • Artwork Transportation |
| | M100 | • Artwork Maintenance |

| Code | Statewide Sub-subobject | Title |
|---|---|---|
| JN | | Relocation Costs |
| | N000 | • Relocation Costs |
| | N010 | • Down Payment Assistance |
| | N020 | • Increased Interest Payment |
| | N030 | • Last Resort Housing-Owner |
| | N040 | • Last Resort Housing-Tenant |
| | N050 | • Moving Business/Actual Costs |
| | N060 | • Moving Business/In Lieu Payment |
| | N070 | • Moving Households-Actual Expense |
| | N080 | • Moving Households-Schedule Payment |
| | N090 | • Personal Property Only Moves |
| | N100 | • Re-Establishment-Non-Resident |
| | N110 | • Rental Assistance-Tenants |
| | N120 | • Replacement Housing-180 Day |
| JQ | | Software |
| | Q000 | • Software |
| JR | | Intangible Assets |
| | R000 | • Intangible Assets |
| JZ | | Other Capital Outlays |
| | Z000 | • Other Capital Outlays |
| | | **M - INTERFUND OPERATING TRANSFERS** |
| MA | | Interfund Operating Transfers In |
| | A000 | • Interfund Operating Transfers In |
| MB | | Interfund Operating Transfers Out |
| | B000 | • Interfund Operating Transfers Out |
| MC | | Interfund Transfers In - Principal |
| | C000 | • Interfund Transfers In - Principal |
| MD | | Interfund Transfers In - Interest |
| | D000 | • Interfund Transfers In - Interest |
| MI | | Interfund Transfers Out - Interest |
| | I000 | • Interfund Transfers Out - Interest |

| Code | Statewide Sub-subobject | Title |
|---|---|---|
| MM | | Agency Incentive Savings Transfers Out |
| | M000 | • Agency Incentive Savings Transfers |
| MP | | Interfund Transfers Out - Principal |
| | P000 | • Interfund Transfers Out - Principal |

**N - GRANTS, BENEFITS, AND CLIENT SERVICES**

The agency-specific Object N sub-subobject codes are available on the OFM Chart of Accounts Project resource site in the document titled "Statewide sub-subobject table."

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

**P - DEBT SERVICE**

| | | |
|---|---|---|
| PA | | Principal |
| | A000 | • Principal |
| PB | | Interest |
| | B000 | • Interest |
| PC | | Other Debt Costs |
| | C000 | • Other Debt Costs |
| PD | | Principal COP Lease/Purchase Agreements |
| | D000 | • Principal COP Lease/Purchase Agreements |

| Code | Statewide Sub-subobject | Title |
|---|---|---|
| PE | | Interest COP Lease/Purchase Agreements |
| | E000 | • Interest COP Lease/Purchase Agreements |
| | | **S - INTERAGENCY REIMBURSEMENTS** |
| SA | | Salaries and Wages |
| | A000 | • Salaries and Wages |
| | A100 | • Department of Commerce |
| | A110 | • Department of Early Learning |
| | A120 | • Department of Health |
| | A130 | • Health Care Authority |
| | A140 | • Department of Labor and Industries |
| | A150 | • Office of Superintendent of Public Instruction |
| SB | | Employee Benefits |
| | B000 | • Employee Benefits |
| | B100 | • Department of Commerce |
| | B110 | • Department of Early Learning |
| | B120 | • Department of Health |
| | B130 | • Health Care Authority |
| | B140 | • Department of Labor and Industries |
| | B150 | • Office of Superintendent of Public Instruction |
| SC | | Professional Service Contracts |
| | C000 | • Professional Service Contracts |
| SE | | Goods and Services |
| | 1051 | • SWCAP Recoveries on Interagency Contracts |
| | E000 | • Goods and Services |
| | E100 | • Department of Commerce |
| | E110 | • Department of Early Learning |
| | E120 | • Department of Health |
| | E130 | • Health Care Authority |
| | E140 | • Department of Labor and Industries |
| | E150 | • Office of Superintendent of Public Instruction |
| SG | | Travel |
| | G000 | • Travel |
| | G100 | • Department of Commerce |
| | G110 | • Department of Early Learning |

| Code | Statewide Sub-subobject | Title |
|---|---|---|
| | G120 | • Department of Health |
| | G130 | • Health Care Authority |
| | G140 | • Department of Labor and Industries |
| | G150 | • Office of Superintendent of Public Instruction |
| SJ | | Capital Outlays |
| | J000 | • Capital Outlays |
| SN | | Grants, Benefits, and Client Services |
| | N000 | • Grants, Benefits, and Client Services |
| | N100 | • Department of Commerce |
| | N110 | • Department of Early Learning |
| | N120 | • Department of Health |
| | N130 | • Health Care Authority |
| | N140 | • Department of Labor and Industries |
| | N150 | • Office of Superintendent of Public Instruction |
| SP | | Debt Service |
| | P000 | • Debt Service |
| SZ | | Unidentified |
| | Z000 | • Unidentified |
| | | **T - INTRA-AGENCY REIMBURSEMENTS** |
| TA | | Salaries and Wages |
| | 0499 | • Commission General |
| | 0501 | • Utilities General-Economic |
| | 0502 | • Transportation General-Economic |
| | 0503 | • Transportation General-Safety |
| | 0504 | • Pipeline Safety-General |
| | 0505 | • Consumer Affairs-General |
| | 0506 | • Administrative Law Division-General |
| | 0507 | • Attorney General-General |
| | 0591 | • EFSEC General Overhead - Administrative Staff |
| | 0592 | • EFSEC General Overhead - Technical Staff |
| | A000 | • Salaries and Wages |
| | A010 | • Adjudicative Clerks Office |
| | A020 | • Adjudicative Services Unit |
| | A030 | • Call Center |

| Code | Statewide Sub-subobject | Title |
|---|---|---|
| | A040 | • Complaint Intake |
| | A050 | • Cost Allocation Adjustment |
| | A060 | • Credentialing - Professions |
| | A061 | • Credentialing - Facilities |
| | A070 | • Disciplinary Case Management |
| | A080 | • Expenditure Authority Transfers Accounts |
| | A090 | • FBI Background Checks |
| | A100 | • HP Investigations |
| | A110 | • HPF Director |
| | A120 | • HPF Suicide Assessment |
| | A130 | • ILRS E-License Project |
| | A140 | • Legal Compliance |
| | A150 | • Legal Services |
| | A160 | • Monthly CAS JV |
| | A170 | • Program Allocation General Services |
| | A180 | • Public Disclosure Records Center |
| | A190 | • Renewals |
| | A200 | • Revenue |
| | A210 | • Review Officer Clearing Account |
| | A220 | • Tort Claim Services |
| | A230 | • WRAMP |
| | A240 | • Home Care Aide-Clearing |
| | A250 | • E2SSB 5497 Implementation |
| | A260 | • Behavioral Health Workforce Workgroup |
| | A270 | • SHB 1198 Implementation |
| TB | | Employee Benefits |
| | 0499 | • Commission General |
| | 0501 | • Utilities General-Economic |
| | 0502 | • Transportation General-Economic |
| | 0503 | • Transportation General-Safety |
| | 0504 | • Pipeline Safety-General |
| | 0505 | • Consumer Affairs-General |
| | 0506 | • Administrative Law Division-General |
| | 0507 | • Attorney General-General |
| | 0591 | • EFSEC General Overhead - Administrative Staff |
| | 0592 | • EFSEC General Overhead - Technical Staff |
| | B000 | • Employee Benefits |
| | B010 | • Expenditure Authority Transfers Accounts |
| | B020 | • Program Allocation General Services |

| Code | Statewide Sub-subobject | Title |
|---|---|---|
| TC | | Professional Service Contracts |
| | 0499 | • Commission General |
| | 0501 | • Utilities General-Economic |
| | 0502 | • Transportation General-Economic |
| | 0503 | • Transportation General-Safety |
| | 0504 | • Pipeline Safety-General |
| | 0505 | • Consumer Affairs-General |
| | 0506 | • Administrative Law Division-General |
| | 0507 | • Attorney General-General |
| | 0591 | • EFSEC General Overhead - Administrative Staff |
| | 0592 | • EFSEC General Overhead - Technical Staff |
| | C000 | • Professional Service Contracts |
| | C010 | • Expenditure Authority Transfers Accounts |
| TE | | Goods and Services |
| | 0001 | • State Indirect-Federal Grants |
| | 0002 | • Federal Indirect-Federal Grants |
| | 0003 | • Indirect-Receivable Agreements |
| | 0004 | • Fund/Expenditure Authority Transfer |
| | 0110 | • Program Allocation-EAS Administration |
| | 0120 | • Program Allocation-EAS Contracts, Claims, and Disputes |
| | 0499 | • Commission General |
| | 0501 | • Utilities General-Economic |
| | 0502 | • Transportation General-Economic |
| | 0503 | • Transportation General-Safety |
| | 0504 | • Pipeline Safety-General |
| | 0505 | • Consumer Affairs-General |
| | 0506 | • Administrative Law Division-General |
| | 0507 | • Attorney General-General |
| | 0591 | • EFSEC General Overhead - Administrative Staff |
| | 0592 | • EFSEC General Overhead - Technical Staff |
| | 1000 | • Shared Service-Executive Management |
| | 1002 | • Shared Service-Communications |
| | 1004 | • Shared Service-Strategy and Performance |
| | 1005 | • Shared Service-Managed Print |
| | 1051 | • SWCAP Recoveries on Local/Federal Contracts |
| | 1110 | • Program Allocation-CMS Administration |
| | 1150 | • Shared Service-Safety and Risk Management |
| | 1300 | • Program Allocation-Finance Administration |
| | 13AP | • Shared Service-Finance Accounts Payable |
| | 13AR | • Shared Service-Finance Accounts Receivable |

| Code | Statewide Sub-subobject | Title |
|---|---|---|
| | 13BU | • Shared Service-Finance Budget |
| | 13GA | • Shared Service-Finance General Accounting |
| | 13PR | • Shared Service-Finance Payroll |
| | 3100 | • Shared Service-Technology Solutions |
| | 4000 | • Program Allocation-Workforce Support Administration |
| | 4050 | • Shared Service-Human Resources |
| | 4771 | • Contract Agency Indirect |
| | 4772 | • State Match Agency Indirect |
| | 5000 | • Program Allocation-Business Resources Administration |
| | 5500 | • Program Allocation-BR Printing Administration |
| | 6000 | • Program Allocation-Facilities Business Unit |
| | 6030 | • Program Allocation-Facilities Administration |
| | 6111 | • Program Allocation-Asset Management and Planning, Project, and Delivery |
| | 6112 | • Allocation-Central Card Key Control |
| | 6113 | • Allocation-Campus Wide B&G Building Support |
| | 6114 | • Program Allocation-Campus Infrastructure |
| | 6115 | • Allocation-Campus Wide Building Control |
| | 6116 | • Allocation-Security Camera Network |
| | 6117 | • Allocation-Campus Contracts |
| | 612N | • Program Allocation-Powerhouse Building Allocation |
| | 6159 | • Program Allocation-Parking Administration |
| | 6411 | • Program Allocation-RES Administration |
| | 6510 | • Shared Service-Internal Facilities |
| | 670S | • Program Allocation-Security and Access |
| | 6711 | • Program Allocation-B&G Administration |
| | 6713 | • Program Allocation-B&G Supply Administration |
| | 6722 | • Program Allocation-B&G Work Management Allocation |
| | 6740 | • Program Allocation-Security and Visitor Services Administration |
| | 6746 | • Program Allocation-BA Fire Suppression |
| | 6748 | • Program Allocation-BA HVAC |
| | 6749 | • Program Allocation-Fire Alarms |
| | 6750 | • Program Allocation-Custodial Support |
| | 6790 | • Program Allocation-Grounds Support |
| | 6791 | • Program Allocation-M&O - Building Managers |
| | 679A | • Program Allocation-Maintenance & Repair Support |
| | 679B | • Program Allocation-HVAC Support |
| | 679C | • Program Allocation-Electric Support |
| | 679D | • Program Allocation-Environmental, Fire Support |
| | 8000 | • Shared Service-Internal Contracts |
| | 8040 | • Program Allocation-Risk Management Administration |

| Code | Statewide Sub-subobject | Title |
|---|---|---|
| | E000 | • Goods and Services |
| | E350 | • Campus Reallocation |
| | E360 | • Enterprise Clearing |
| | E370 | • PBX/Telecom End of Year Allocation |
| | E380 | • Postage |
| | E490 | • Transfer/Allocation |
| | E500 | • Expenditure Authority Transfers Accounts |
| | E510 | • Program Allocation General Services |
| | E520 | • Program Allocation Torts |
| | E530 | • Document Services |
| | E540 | • Federal Indirect |
| | E550 | • Buying Legal Services |
| | E560 | • Selling Legal Services |
| TG | | Travel |
| | 0499 | • Commission General |
| | 0501 | • Utilities General-Economic |
| | 0502 | • Transportation General-Economic |
| | 0503 | • Transportation General-Safety |
| | 0504 | • Pipeline Safety-General |
| | 0505 | • Consumer Affairs-General |
| | 0506 | • Administrative Law Division-General |
| | 0507 | • Attorney General-General |
| | 0591 | • EFSEC General Overhead - Administrative Staff |
| | 0592 | • EFSEC General Overhead - Technical Staff |
| | G000 | • Travel |
| | G010 | • Expenditure Authority Transfers Accounts |
| | G020 | • Program Allocation General Services |
| TJ | | Capital Outlays |
| | 0499 | • Commission General |
| | 0501 | • Utilities General-Economic |
| | 0502 | • Transportation General-Economic |
| | 0503 | • Transportation General-Safety |
| | 0504 | • Pipeline Safety-General |
| | 0505 | • Consumer Affairs-General |
| | 0506 | • Administrative Law Division-General |
| | 0507 | • Attorney General-General |
| | 0591 | • EFSEC General Overhead - Administrative Staff |
| | 0592 | • EFSEC General Overhead - Technical Staff |
| | J000 | • Capital Outlays |

| Code | Statewide Sub-subobject | Title |
|---|---|---|
| | J010 | • Expenditure Authority Transfers Accounts |
| | J020 | • Program Allocation General Services |
| TN | | Grants, Benefits, and Client Services |
| | 8715 | • Contract Overspend Adjustment |
| | 9080 | • Tax Cost Share DOL |
| | 9088 | • Closeout Adjustment Prior Year |
| | 9089 | • Closeout Adjustment Next Year |
| | 9910 | • Cash Match State Funds |
| | N000 | • Grants, Benefits and Client Services |
| | N010 | • Expenditure Authority Transfers Accounts |
| | N020 | • Program Allocation General Services |
| TP | | Debt Service |
| | P000 | • Debt Service |
| TZ | | Unidentified |
| | Z000 | • Unidentified |
| | | **W - OTHER** |
| WA | | Depreciation/Amortization |
| | A000 | • Depreciation/Amortization |
| WB | | Amortization |
| | B000 | • Amortization |
| WC | | Bad Debts |
| | C000 | • Bad Debts |
| WD | | Change in Capitalization Policy |
| | D000 | • Change in Capitalization Policy |
| WE | | Pollution Remediation (General Long-Term Obligations Subsidiary Account Only) |
| | E000 | • Pollution Remediation (General Long-Term Obligations Subsidiary Account Only) |
| WF | | Capital Asset Adjustment (General Capital Assets Subsidiary Account Only) |
| | F000 | • Capital Asset Adjustment (General Capital Assets Subsidiary Account Only) |

| Code | Statewide Sub-subobject | Title |
|---|---|---|
| WG | | Asset Retirement Obligation Expense |
| | G000 | • Asset Retirement Obligation Expense |
| WP | | Net Pension Liability Adjustment (General Long-Term Obligations Subsidiary Account Only) |
| | P000 | • Net Pension Liability Adjustment (General Long-Term Obligations Subsidiary Account Only) |
| WR | | Other Postemployment Benefits (General Long-Term Obligations Subsidiary Account Only) |
| | R000 | • Other Postemployment Benefits (General Long-Term Obligations Subsidiary Account Only) |

**Note:** Statewide Sub-subobjects that begin with SW are used for processing payroll in the Human Resource Management System (HRMS).

## 75.70.20 Sequential by code number with description

June 1, 2018

| Code | Title and Description |
|---|---|
| **A** | **SALARIES AND WAGES** |
| | 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. |
| AA | State Classified |
| | 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. |
| AB | Higher Education Classified |
| | 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. |
| AC | State Exempt |
| | 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. |

| Code | Title and Description |
|---|---|
| AD | Higher Education Exempt<br><br>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. |
| AE | State Special<br><br>All legislative staff employees/positions for which the legislature establishes compensation rates. Also includes members of statutorily established boards, commissions, councils, and committees. |
| AF | Higher Education Faculty<br><br>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. |
| AG | Commissioned State Patrol Officers<br><br>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. |
| AH | Higher Education Graduate Assistants<br><br>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. |
| AJ | State Other<br><br>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). |
| AK | Higher Education Other<br><br>All employees/positions within the institutions of higher education not subject to other classifications. |

| Code | Title and Description |
|---|---|
| AL | Higher Education Students<br><br>All student employees other than graduate assistants or those covered by Washington Personnel Resources Board, including work-study students. |
| AN | Justices and Judges<br><br>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. |
| AR | Elected Officials<br><br>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. |
| AS | Sick Leave Buy-Out<br><br>Salaries and wages expended for accrued employee sick leave as provided under RCW 41.04.340. |
| AT | Terminal Leave<br><br>Salaries and wages expended for accrued vacation leave made to employees upon termination of employment. |
| AU | Overtime and Call-Back<br><br>Additional amounts paid to employees for working overtime, compensatory time, and under call-back provisions of contracts and work agreements. |
| **B** | **EMPLOYEE BENEFITS** |
| BA | Old Age, Survivors, and Disability Insurance<br><br>The amounts expended as the State's share of Old Age, Survivors, and Disability Insurance. Does not include Hospital Insurance (Medicare) premiums. |

| Code | Title and Description |
|---|---|
| BB | Retirement and Pensions<br><br>The amounts expended as the State's share of retirement and pension benefits. |
| BC | Medical Aid and Industrial Insurance<br><br>The amounts expended as the State's share of medical aid and industrial insurance. |
| BD | Health, Life, and Disability Insurance<br><br>The amounts expended on the pay-as-you-go basis for the State's share of health, life, disability insurance, and the administrative fee for flexible spending and dependent care programs. |
| BE | Allowances<br><br>The amounts expended for special payments to employees to cover costs of board, quarters, clothing, commute trip reduction incentives, and cellular device stipends. |
| BF | Unemployment Compensation<br><br>The amounts expended to pay for unemployment compensation benefits received by former state employees. |
| BG | Supplemental Retirement Payments<br><br>Amounts expended by colleges and universities for required supplemental payments to retired individuals when pension annuity payments are less then what the retiree would be eligible to receive under the public employee's retirement system. |
| BH | Hospital Insurance (Medicare)<br><br>The amounts expended as the State's share of Hospital Insurance (Medicare). |
| BK | Paid Family and Medical Leave<br><br>Amounts expended for the State's share of family leave and medical leave premiums and surcharges. |
| BP | Net Pension Liability Adjustment (Proprietary Accounts Only)<br><br>The amount that represents the adjustment to pension expense arising from certain changes in the net pension liability related to employees in proprietary accounts. |

| Code | Title and Description |
|---|---|
| BR | Other Postemployment Benefits (Proprietary Accounts Only) |
| | The amount that represents the State's share of the annual net other postemployment benefits cost. |
| BT | Shared Leave Provided - Sick Leave |
| | The dollar value of sick leave donated by state employees in conjunction with the State's shared leave program. |
| BU | Shared Leave Provided - Personal Holiday |
| | The dollar value of personal holiday leave donated by state employees in conjunction with the State's shared leave program. |
| BV | Shared Leave Provided - Vacation Leave |
| | The dollar value of vacation leave donated by state employees in conjunction with the State's shared leave program. |
| BW | Shared Leave Received |
| | 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. |
| BZ | Other Employee Benefits |
| | The amounts expended for benefits other than those indicated above. |
| **C** | **PROFESSIONAL SERVICE CONTRACTS** |
| | 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. |
| | This includes new contracts and amendments and/or renewals of existing contracts. |
| | 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. |
| | Agencies are **not to include** amounts expended for: |

| Code | Title and Description |
|---|---|
| | • Architectural and engineering services on capital projects. These amounts are to be recorded as Subobject JK. |
| | • Client services, whether paid directly to the client or to the provider. These amounts are to be recorded as Subobjects NA and NB, respectively. |
| | • Other services that are routine and continuing in nature and recorded under the subobjects within Object E "Goods and Services." |
| CA | Management and Organizational Services |
| | **Management Services -** 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. |
| | **Organizational Services -** 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. |
| | 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.) |

| Code | Title and Description |
|---|---|
| CB | Legal and Expert Witness Services<br><br>The amounts expended for legal services and legal research and consultation by non-state employed attorneys, bond counsel, patent counsel, hearing examiners, etc. Expert witness contracts are for the purpose of providing expert testimony in litigation, but may also include other services such as case consultation, research, and legal services.<br><br>**Does not include** services for court reporters, legal aides or lay witnesses, which are classified as other contractual services under Subobject ER. |
| CC | Financial Services<br><br>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.<br><br>**Does not include** amounts expended for routine bookkeeping and fiscal services or for the state actuary, attorney general, or state auditor services. |
| CD | Computer and Information Services<br><br>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.<br><br>**Does not include** amounts expended for data processing charges or programming and data entry services, which are classified as other contractual services under Subobject ER. |
| CE | Social Research Services<br><br>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 |

| Code | Title and Description |
|---|---|
| | 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.<br><br>**Does not include** 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. |
| CF | Technical Research Services<br><br>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. |
| CG | Marketing Services<br><br>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. |
| CH | Communication Services<br><br>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.<br><br>**Does not include** services related to installation of computer system linkage and telecommunications systems, which are classified under Subobject EB. |

| Code | Title and Description |
|---|---|
| CJ | Training Services<br><br>The amounts expended for services for managerial training; employee counseling services; guest speakers for most types of functions; curriculum 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.<br><br>**Does not include** training provided directly to agency clients or guest speakers for clients, which is classified as a client service contracts under Subobject NB.<br><br>**Does not include** other training that is coded to Subobject EG. |
| CK | Recruiting Services<br><br>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.<br><br>**Does not include** amounts paid to trade magazines or newspapers for publishing open position announcements. |
| CZ | Other Professional Services<br><br>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.<br><br>**Does not include** training provided directly to agency clients, which is classified under Subobject NB. |
| **E** | **GOODS AND SERVICES** |
| EA | Supplies and Materials<br><br>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. |

| Code | Title and Description |
|---|---|
| EB | Communications and Telecommunications Services<br><br>The amounts expended for transmission of voice and data messages. This category includes: contractual charges for land telegraph service, radio and wireless telegraph services, telephone, including wireless service, teletype, and facsimile services; letter postage; rental of post office boxes or postage meter machines and/or mailing machines; contractual messenger service; switchboard service charges; telephone installation costs; and internet access charges. Also includes amounts expended for videoconferencing and data communication, such as data line costs, modems, routers, gateways, Internet and other bundled service costs. |
| EC | Utilities<br><br>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. |
| ED | Rentals and Leases – Land and Buildings<br><br>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. |
| EE | Repairs, Alterations, and Maintenance<br><br>The amounts expended for the normal upkeep and restoration of buildings, structures, equipment, or other improvements. Includes expenditures to remodel, restore, and recondition which do not extend the useful life of the asset. Also includes support and/or maintenance agreements on equipment, including hardware. Refer to Subobject EY for software licenses and maintenance. |
| EF | Printing and Reproduction<br><br>The amounts expended for contractual printing and reproduction, binding operations, and all common processes of duplication. Includes printed matter such as publications, books, pamphlets, and digital and scanned images. |

| Code | Title and Description |
|---|---|
| EG | Employee Professional Development and Training<br><br>The amounts expended for the payment of tuition, fees, and/or other related expenses for individuals. Includes:<br>• Distance learning training options such as satellite, e-learning, and webcast training; and<br>• Training provided incidental to the purchase of an asset but not included in the purchase price of the asset.<br><br>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 **excluding** cash or cash equivalents, such as gift certificates, which are taxable and are to be reported under Subobject NZ.<br><br>**Does not include** training and related services provided under Subobject CJ.<br><br>**Also, does not include** lodging or subsistence costs except where meals and/or lodging are included as an integral part of the fee. |
| EH | Rentals and Leases – Furnishings and Equipment<br><br>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. |
| EI | Retailer Commissions<br><br>The amounts paid to retailers for selling lottery tickets and agents for selling state health insurance. |
| EJ | Subscriptions<br><br>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.<br><br>**Does not include** subscriptions accompanying individual and/or agency memberships.<br><br>**Does not include** subscription-based computing services coded to Subobject EY. |

| Code | Title and Description |
|---|---|
| | **Also, does not include** 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. |
| EK | Facilities and Services |
| | 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. |
| | **Does not include** motor pool charges which are classified under Subobject GN or personnel services which are classified under Subobject EN. |
| EL | Data Processing Services (Interagency) |
| | 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 of Enterprise Services, the Office of Financial Management, and Consolidated Technology Services. |
| EM | Attorney General Services |
| | Charges by the Office of Attorney General for legal services. |
| EN | Personnel Services |
| | 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. |
| EP | Insurance |
| | 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. |
| ER | Other Routine Contractual Services |
| | The amounts expended for **contractual** services provided to accomplish routine, continuing and necessary functions not otherwise specifically mentioned or included under the other subobjects within Object E "Goods and Services," Object C "Professional Service Contracts," Object N "Grants, |

| Code | Title and Description |
|---|---|
| | Benefits, and Client Services," or Subobject JK "Architectural and Engineering Services." |
| | Other contractual services could include, but are not limited to, custodial, interagency, court reporters, lay witnesses, process servers, security, data entry, testing and application programming services, offsite data storage, and network monitoring. |
| ES | Vehicle Maintenance and Operating Costs |
| | The amounts expended for the maintenance and operation of state owned vehicles such as motor vehicles (cars, trucks, motorcycles, buses), watercraft (ships, boats, ferries), railed vehicles (trains, trams), aircraft (airplanes, helicopters), or other mobile machines that transport people or cargo. Includes, but is not limited to, such costs as gasoline, oil, tires, parts, and supplies. |
| ET | Audit Services |
| | Charges by the Office of State Auditor for audit services. |
| EV | Administrative Hearings Services |
| | Charges by the Office of Administrative Hearings for hearings services. |
| EW | Archives and Records Management Services |
| | Charges by the Secretary of State for archiving, storage, and records management services. |
| EX | OMWBE Services |
| | Charges by the Office of Minority and Women's Business Enterprises for services. |
| EY | Software Licenses, Maintenance, and Subscription-Based Computing Services |
| | 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. |
| | Also includes amounts expended for hardware and software subscription-based computing services 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 |

| Code | Title and Description |
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| | as Software as a Service (SaaS), Infrastructure as a Service (IaaS), and Platform as a Service (PaaS). |
| EZ | Other Goods and Services |
| | The amounts expended for goods and services other than those described above. Includes such items as bonds, freight (when not allocable to items purchased), advertising, and other goods and services from vendors or other agencies. |
| **F** | **COST OF GOODS SOLD (Proprietary Funds Only)** |
| | 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. |
| FA | Net Cost of Goods Sold |
| | Amounts expended for the acquisition of merchandise purchased for resale, including purchase costs, freight-in costs, and inventory adjustments less returns and discounts. (For use by agencies not using itemized Subobjects FB through FF.) |
| FB | Purchases |
| | Amounts expended to acquire merchandise purchased for resale. (Agencies electing not to separately identify returns, freight costs, and discounts may record purchases net of these items.) |
| FC | Returned Purchases |
| | Amounts recovered from total purchase costs for merchandise returned to the vendor. |
| FD | Freight-In |
| | Amounts expended to common carriers for delivery of merchandise purchased for resale by the agency. |
| FE | Discounts |
| | Amounts deducted by vendors from the total invoiced amount of merchandise due to prompt payment or cash payment by the agency. |

| Code | Title and Description |
|---|---|
| FF | Inventory Adjustments |
| | Amounts recorded to increase or decrease the cost of goods sold due to inventory losses or gains recognized during the accounting period. |
| FG | Direct Labor |
| | Labor expended directly upon the materials comprising the finished product. |
| FH | Raw Materials (Direct Materials) |
| | All materials that represent an integral part of the finished product and that can be included directly in calculating the cost of the product. |
| FJ | Manufacturing Overhead |
| | The cost of indirect materials, indirect labor, and all other manufacturing expenses that cannot readily be direct charges to specific units, jobs, or products. |
| **G** | **TRAVEL** |
| | 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. |
| | 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. |
| GA | In-State Subsistence and Lodging |
| | The amounts paid for lodging and/or subsistence expenses incurred while traveling within the state's boundary on official state business, including lodging taxes. |
| GB | In-State Air Transportation |
| | The amounts paid for air transportation expenses incurred while traveling within the state's boundary on official state business. |

| Code | Title and Description |
|---|---|
| GC | Private Automobile Mileage<br><br>The amounts paid as reimbursement for private car mileage incurred while traveling on official state business. |
| GD | Other Travel Expenses<br><br>The amounts paid for all other costs incurred while traveling on official state business. Includes, but is not limited to: prospective employee interview expenses; employee relocation expenses; rail, bus, ferry, shuttle, or taxi fares; tolls; rental cars; parking fees; stenographic services; telephone calls; and other miscellaneous expenses. |
| GF | Out-of-State Subsistence and Lodging<br><br>The amounts paid for lodging and/or subsistence expenses incurred while traveling outside the state's boundary on official state business, including lodging taxes. |
| GG | Out-of-State Air Transportation<br><br>The amount paid for air transportation expenses incurred while traveling outside the state's boundary on official state business. |
| GN | Motor Pool Services<br><br>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. |
| **J** | **CAPITAL OUTLAYS**<br><br>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.<br><br>**Note:** 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)." |
| JA | Noncapitalized Assets<br><br>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. |

| Code | Title and Description |
|---|---|
| | **Does not include** minor assets with a useful life of greater than one year such as staplers, waste containers, and tape dispensers.<br><br>This subobject is used for acquisitions falling under the capitalization limit in the following categories:<br>• Infrastructure (other than the state highway system).<br>• Buildings, building improvements, leasehold improvements.<br>• Intangibles (other than noncapitalized software reported in Subobject JB).<br>• Other capital assets individually or as a group falling below the limits set in Subsection 30.20.20. |
| JB | Noncapitalized Software<br><br>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. |
| JC | Furnishings and Equipment<br><br>The amounts expended for furnishings and equipment considered a capital asset in accordance with the state's capitalization policy. |
| JD | Library Resources<br><br>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.<br><br>**Does not include** items with a useful life less than one year, whether they are cataloged or not. |
| JE | Land<br><br>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. |

| Code | Title and Description |
|---|---|
| JF | Buildings<br><br>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.<br><br>The amounts expended on contracts for construction, additions, alterations, and modernization of buildings including contracts for general, mechanical, and electrical costs, even though negotiated separately. Also, includes the cost of all change orders or contract extensions negotiated for the construction of the building, and the amount of interest on project loans that accrues during the period of construction. The amounts expended for equipment installed as an integral part of the structure, whether the building is purchased or constructed.<br><br>**Does not include** those items classified as equipment under Subobject JC "Furnishings and Equipment." |
| JG | Highway Construction<br><br>The amounts expended for the construction, improvement, or addition to the state highway system. |
| JH | Improvements Other Than Buildings (Non State Highway System)<br><br>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. |
| JJ | Grounds Development<br><br>The amounts expended for landscaping and other grounds development unrelated to a building or other facility for general aesthetic, weed control, or other purposes. |
| JK | Architectural and Engineering Services<br><br>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. |

| Code | Title and Description |
|---|---|
| JL | Capital Planning<br><br>The amounts expended for the purpose of planning or determining the feasibility of a specific capital project or projects. |
| JM | Art Collections, Library Reserve Collections, and Museum and Historical Collections<br><br>The amounts expended for the acquisition and maintenance of permanent works of art and historical artifacts. |
| JN | Relocation Costs<br><br>The amounts expended as reimbursement for personal moving costs associated with the relocation of either individuals or items associated with capital projects. |
| JQ | Software<br><br>The amounts expended for purchased software or perpetual 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. |
| JR | Intangible Assets<br><br>The amounts expended for the purchase or construction of intangible assets considered a capital asset in accordance with the state’s capitalization policy.<br><br>Examples of intangible assets include:<br><br>• Patents, trademarks, copyrights.<br><br>• Land use rights having definite useful lives if the cost can be separately identified from the land purchase.<br><br>**Does not include** Software, Subobject JQ, and any intangible land use rights included in Land, Subobject JE. |
| JZ | Other Capital Outlays<br><br>The amounts expended for capital projects not specifically indicated above. |

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

| Code | Title and Description |
|---|---|
| NB | Payments to Providers for Direct Client Services<br><br>**Amounts paid under client service contracts** 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.<br><br>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, 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.<br><br>**Note:** For payments related to federal assistance programs, refer to Section 50.30 for vendor versus subrecipient information. |
| NF | Workers' Compensation Payments<br><br>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.) |
| NH | Public Employee Benefit, Basic Health, and Community Health Service Payments<br><br>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.) |
| NL | Lottery Prize Payments<br><br>The amounts paid for winning lottery tickets. (To be used by the State Lottery Commission only.) |
| NR | Loan Disbursements<br><br>Allotment charges for budgeted long-term loan issues. |
| NT | Pension Refund Payments<br><br>The amounts refunded to qualifying individuals under a state-sponsored retirement system. |

| Code | Title and Description |
|---|---|
| NU | Pension Benefit Payments<br><br>The benefits paid to qualifying individuals under a state-sponsored retirement system. |
| NW | Special Employment Compensation<br><br>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 (Financial Incentive Payments only), and supported employment groups. **Note:** 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<br><br>The amounts withdrawn by participants from various state sponsored programs such as the Local Government Pooled Investments Fund, the Deferred Compensation Program, and the Guaranteed Education Tuition Program. |
| NZ | Other Grants and Benefits<br><br>The amounts expended for grants and benefits other than those described above. Also includes taxable employee recognition and productivity awards such as gift certificates.<br><br>**Note:** For payments related to federal assistance programs, refer to Section 50.30 for vendor versus subrecipient information. |
| **P** | **DEBT SERVICE** |
| PA | Principal<br><br>The amounts expended for the payment of principal on the various forms of indebtedness incurred by the state. |
| PB | Interest<br><br>The amounts expended for interest on the various forms of indebtedness incurred by the state. |

| Code | Title and Description |
|---|---|
| PC | Other Debt Costs<br><br>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. |
| PD | Principal COP Lease/Purchase Agreements<br><br>The amounts expended for the payment of principal on COP (Certificates of Participation) lease/purchase agreements with the Office of the State Treasurer. |
| PE | Interest COP Lease/Purchase Agreements<br><br>The amounts expended for the payment of interest on COP (Certificates of Participation) lease/purchase agreements with the Office of the State Treasurer. |
| **S** | **INTERAGENCY REIMBURSEMENTS**<br><br>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.<br><br>This will allow the tracking of reimbursements as well as provide sufficient detail for input to the *Comprehensive Annual Financial Report*. Whenever possible, Object S is not to be used by internal service funds. Reimbursements to internal service funds should generally be recorded as revenue. |
| SA | Salaries and Wages<br><br>Payments received by a state agency from other state agencies as reimbursements of salaries and wages. |
| SB | Employee Benefits<br><br>Payments received by a state agency from other state agencies as reimbursements of employee benefits. |
| SC | Professional Service Contracts<br><br>Payments received by a state agency from other state agencies as reimbursements of professional service contracts. |

| Code | Title and Description |
|---|---|
| SE | Goods and Services<br><br>Payments received by a state agency from other state agencies as reimbursements of goods and services (Subobjects E) and noncapitalized furnishings and equipment (Subobject JA) and noncapitalized software (Subobject JB). |
| SG | Travel<br><br>Payments received by a state agency from other state agencies as reimbursements of travel. |
| SJ | Capital Outlays<br><br>Payments received by a state agency from other state agencies as reimbursements of capital outlays, which does not include noncapitalized furnishings and equipment (Subobject JA) and noncapitalized software (Subobject JB). For reimbursements of Subobject JA and JB expenditures, use Subobject SE, Goods and Services. |
| SN | Grants, Benefits, and Client Services<br><br>Payments received by a state agency from other state agencies as reimbursements of grants, benefits, and client services. |
| SP | Debt Service<br><br>Payments received by a state agency from other state agencies as reimbursements of debt service. |
| SZ | Unidentified<br><br>Payments received by a state agency from other state agencies as reimbursements of expenditures.<br><br>**Note:** Agencies must reallocate to the appropriate subobject of expenditure within Object S at least annually at fiscal year end. |
| **T** | **INTRA-AGENCY REIMBURSEMENTS**<br><br>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. |

| Code | Title and Description |
|---|---|
| TA | Salaries and Wages<br><br>Reallocation of expenditures within an agency for salaries and wages. |
| TB | Employee Benefits<br><br>Reallocation of expenditures within an agency for employee benefits. |
| TC | Professional Service Contracts<br><br>Reallocation of expenditures within an agency for professional service contracts. |
| TE | Goods and Services<br><br>Reallocation of expenditures within an agency for goods and services (Subobjects E) and noncapitalized furnishings and equipment (Subobject JA) and noncapitalized software (Subobject JB). |
| TG | Travel<br><br>Reallocation of expenditures within an agency for travel. |
| TJ | Capital Outlays<br><br>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. |
| TN | Grants, Benefits, and Client Services<br><br>Reallocation of expenditures within an agency for grants, benefits, and client services. |
| TP | Debt Service<br><br>Reallocation of expenditures within an agency for debt service. |
| TZ | Unidentified<br><br>Reallocation of expenditures within an agency.<br><br>**Note:** Agencies must reallocate to the appropriate subobject of expenditure within Object T at least annually at fiscal year end. |

| Code | Title and Description |
|---|---|
| **W** | **OTHER** |
| WA | Depreciation/Amortization<br><br>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." |
| WB | Amortization<br><br>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)." |
| WC | Bad Debts<br><br>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." |
| WD | Change in Capitalization Policy<br><br>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).” |
| WE | Pollution Remediation (General Long-Term Obligations Subsidiary Account Only)<br><br>Expense that represents the pollution remediation costs associated with governmental fund type accounts in the General Long-Term Obligations Subsidiary Account. Only used with General Ledger Code 6594 “Pollution Remediation Expense (General Long-Term Obligations Subsidiary Account Only).” |
| WF | Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)<br><br>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)." |

| Code | Title and Description |
|---|---|
| WG | Asset Retirement Obligation Expense<br><br>Expense that represents the asset retirement costs which are legally enforceable liabilities associated with the retirement of a tangible capital asset. Only used with General Ledger Code 6512 "Amortization Expense" and 6599 "Asset Retirement Obligation Expense (General Long-Term Obligations Subsidiary Account Only)." |
| WP | Net Pension Liability Adjustment (General Long-Term Obligations Subsidiary Account Only)<br><br>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 Obligations Subsidiary Account Only)." |
| WR | Other Postemployment Benefits (General Long-Term Obligations Subsidiary Account Only)<br><br>Expense that represents the cost of postemployment benefits for employees of governmental fund type accounts in the General Long-Term Obligations Subsidiary Account. Only used with General Ledger code 6595 "Other Postemployment Benefits Expense (General Long-Term Obligations Subsidiary Account Only)." |

## 75.70.30 Object/Subobject Decisions Flowcharts

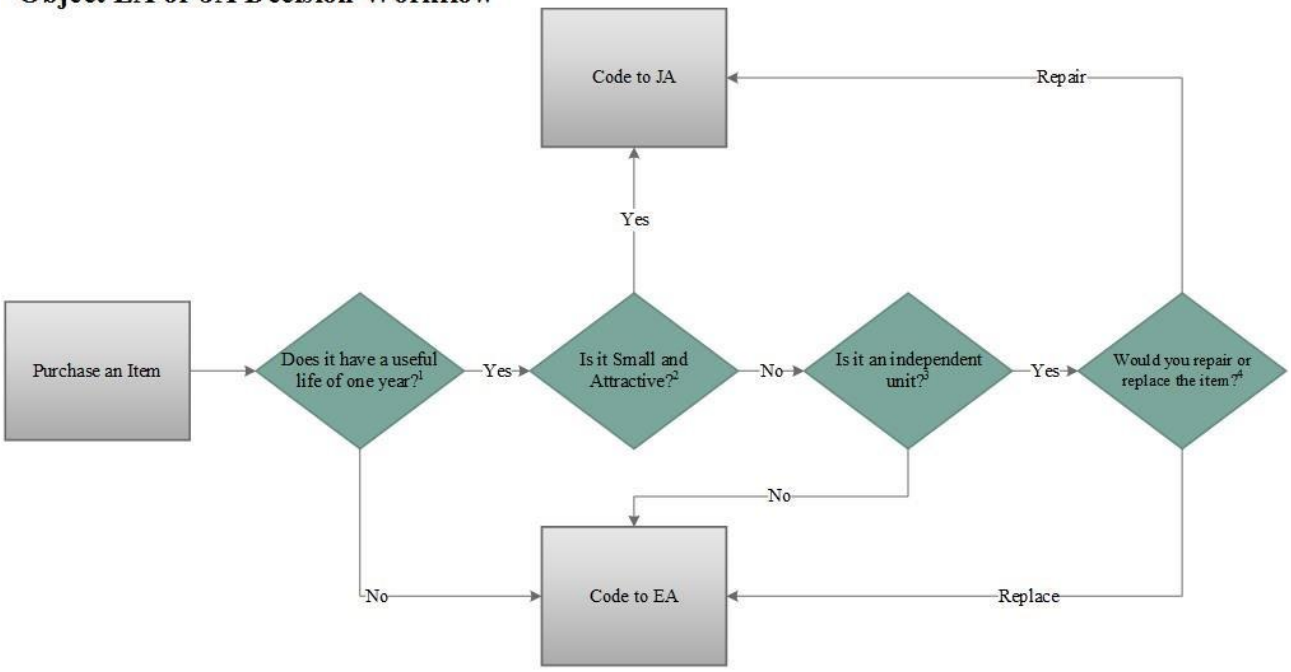
July 1, 2017

The following sub-sections provide guidance and criteria to use in determining the appropriate Object and/or Subobject to code certain expenditures.

75.70.30.a In determining if an item should be coded as Subobject **EA-Supplies and Materials** or **JA-Noncapitalized Assets**, answers to the questions below should be factored into the decision. Refer to the decision flowchart shown below.

1. Under normal conditions of use, is the item expected to serve its principal purpose for at least one year?
2. Does the item fall under the agency policy for small and attractive assets? In the absence of an agency policy, does the item fall under the SAAM policy for small and attractive assets. Refer to SAAM Sub-section 30.40.20.
3. Does the item retain its original shape, appearance, and character with use? That is, the item does not lose its identity through fabrication or incorporation into a different or more complex unit or substance.
4. If the item is damaged or some of its parts are lost or worn out, is it more feasible to repair the item or to replace the item with an entirely new unit?

**Object EA or JA Decision Workflow**




1 - Under normal conditions of use, including reasonable care and maintenance, it can be expected to serve its principal purpose for at least one year.

2 – Please refer to your agency's policy for Small and Attractive items; if none, refer to SAAM policy 30.40.20.

3 - It retains its original shape, appearance, and character with use. It does not lose its identity through fabrication or incorporation into a different or more complex unit or substance.

4 - If the item is damaged or some of its parts are lost or worn out, it is more feasible to repair the item than to replace it with an entirely new unit.

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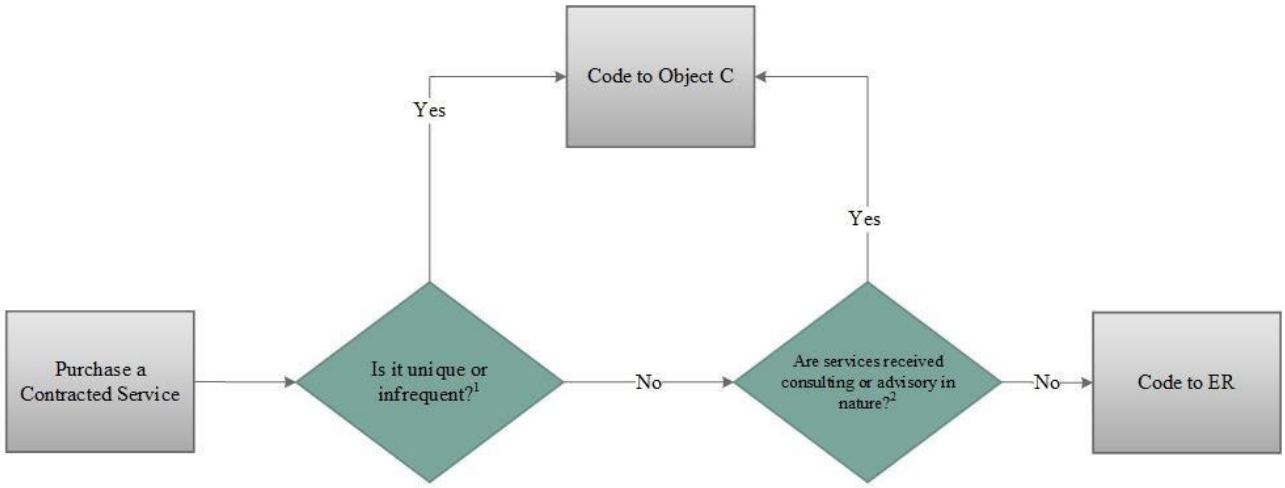
75.70.30.b In determining if an item should be coded as Object **C-Professional Service Contracts** or Subobject **ER-Other Routine Contractual Services**, answers to the questions below should be factored into the decision. Refer to the decision flowchart shown below.

1. Are the contracted services part of the core day-to-day business operations or a unique or infrequent service?
2. Are the services received consulting or advisory in nature? That is, are the services predominantly intellectual in character such as the development of findings, conclusions, and recommendations that are presented to the agency for consideration and decision making?

## Object C or ER Decision Workflow




1 – Are the services being contracted part of the core day to day business operations or is it a unique service or infrequent service?

2 – Includes services that are predominately intellectual in character such as the development of findings, conclusions, and recommendations that are presented to the agency for consideration and decision making.

# 75.80
# Revenue Source Codes

## 75.80.10 Categories of revenue

June 1, 2004

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.

| Category | Revenue Source Code |
|---|---|
| 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 Major revenue source code descriptions

July 1, 2003

| Code | Title and Description |
|---|---|
| **0100** | **Taxes**<br><br>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. |
| **0200** | **Licenses, Permits and Fees**<br><br>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. |
| **0300** | **Federal Revenue**<br><br>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. |
| **0400** | **State Charges and Miscellaneous Revenue**<br><br>Revenue that the state receives from individuals, organizations, businesses and other governments for goods and services in conjunction with state- sponsored programs. |
| **0500** | **Private/Local Charges and Miscellaneous Revenue**<br><br>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. |

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

## 75.80.30 Sequential by code number

July 1, 2019

| Code | Title |
|---|---|
| | **0100 - Taxes** |
| 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 |
| 0133 | Vapor Product 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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|---|---|
| 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) |
| 01MJ | Marijuana Excise Tax Distribution |

**0200 - Licenses, Permits, and Fees**

| | |
|---|---|
| 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 |
| 0212 | Banking Licenses and Fees |
| 0216 | Hearing Aid Consultants |

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|---|---|
| 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 |
| 0258 | Registered and Licensed Practical Nurse Licenses |
| 0260 | Optician Licenses |
| 0261 | Optometrist Licenses |
| 0262 | Pharmacy Licenses |
| 0263 | Puget Sound Pilot Licenses |

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|---|---|
| 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 |

**0300 - Federal Revenue**

| | |
|---|---|
| 0301 | African Development Foundation |
| 0303 | Institute of Museum Services |
| 0304 | Inter-American Foundation |
| 0305 | National Endowment for the Arts |
| 0306 | National Endowment for the Humanities |
| 0307 | Office of National Drug Control Policies |
| 0308 | Peace Corps |
| 0309 | Legal Services Corporation |
| 0310 | Department of Agriculture |

| | |
|---|---|
| 0311 | Department of Commerce |
| 0312 | Department of Defense |
| 0313 | Central Intelligence Agency |
| 0314 | Department of Housing and Urban Development |
| 0315 | Department of the Interior |
| 0316 | Department of Justice |
| 0317 | Department of Labor |
| 0319 | Department of State |
| 0320 | Department of Transportation |
| 0321 | Department of the Treasury |
| 0323 | Appalachian Regional Commission |
| 0327 | Office of Personnel Management |
| 0329 | Commission on Civil Rights |
| 0330 | Equal Employment Opportunity Commission |
| 0332 | Federal Communications Commission |
| 0333 | Federal Maritime Commission |
| 0334 | Federal Mediation and Conciliation Service |
| 0339 | General Services Administration |
| 0340 | Government Printing Office |
| 0342 | Library of Congress |
| 0343 | National Aeronautics and Space Administration |
| 0344 | National Credit Union Administration |
| 0346 | National Labor Relations Board |
| 0347 | National Science Foundation |
| 0355 | Federal Revenue - Non-Assistance |
| 0357 | Railroad Retirement Board |
| 0358 | Securities and Exchange Commission |
| 0359 | Small Business Administration |
| 0360 | Smithsonian Institution |
| 0361 | International Trade Commission |
| 0362 | Tennessee Valley Authority |
| 0364 | Veterans Administration |
| 0366 | Environmental Protection Agency |
| 0368 | National Gallery of Art |
| 0370 | Overseas Private Investment Corporation |
| 0377 | Nuclear Regulatory Commission |
| 0378 | Commodity Futures Trading Commission |
| 0381 | Department of Energy |

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|---|---|
| 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) |

**0400 - State Charges and Miscellaneous Revenue**

| | |
|---|---|
| 0401 | Investment Income |
| 0402 | Income from Property |
| 0404 | Cost of Supervision Assessment Fee |
| 0405 | Fines, Forfeits and Seizures |
| 0406 | Litter Control Revenue |
| 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 |

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| 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 |
| 0475 | Paid Family and Medical Leave Premiums |
| 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 |
| 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 |
| | **0500 - Private/Local Charges and Miscellaneous Revenue** |
| 0523 | Board, Room, and Meals |
| 0535 | Energy Facility Application and Monitoring Fees |
| 0541 | Contributions and Grants |
| 0546 | Federal Revenue - Pass Through |

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| 0597 | Reimbursable Contracts |
| | **0600 - Transfers** |
| 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 |
| 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 |
| 0664 | Clean Alternative Fuel Commercial Vehicle Tax Credit Transfer |
| 0666 | Fair Account Transfer |
| 0667 | Initiative 773 Transfers |
| 0668 | Education Savings Account Transfer |

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| 0669 | Clean Alternative Fuel Vehicle Exemption Transfer |
| 0670 | Electric/Hydrogen Battery and Hydrogen Facilities and Zero Emission Business Exemption Transfer |
| 0671 | Electric Vessel Exemption 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 |

**0800 - Other Revenues and Financing Sources**

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| 0802 | Employer Pension Contributions |
| 0803 | Employee Pension Contributions |
| 0804 | State Pension Contributions |
| 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 |

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| 0871 | Special Items |
| 0872 | Extraordinary Items |
| | **0900 - Non-Revenue Activities*** |
| 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 Sequential by code number with description

July 1, 2019

| Code | Title |
|---|---|
| | **0100 - Taxes** |
| | Amounts levied on individuals, organizations, and businesses by the State Legislature for the purpose of funding state services. Some taxes are based on or derived from an underlying exchange transaction between a merchant and a customer upon which the state imposes a tax, such as sales and fuel taxes. Other taxes imposed on non-governmental entities are nonexchange in nature. Property taxes, imposed on the value of property owned, are an example of nonexchange tax revenue. |
| 0101 | Retail Sales Tax |
| | Tax levied on the selling price of tangible personal property and certain services purchased at retail. (chapter 82.08 RCW) |
| 0102 | Tax Credits - Sales Tax |
| | Credits allowed to offset sales tax liability. (chapter 82.12 RCW) |
| 0105 | Business and Occupation Tax |
| | Tax levied on gross receipts of all businesses operating in Washington. (chapter 82.04 RCW) |
| 0106 | Tax Credits - B & 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) |
| 0110 | Compensating Tax |

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)

0111 Tax Credits - Compensating Tax

Credits allowed in statue to offset compensating tax liability. (chapter 82.12 RCW)

0112 Hazardous Substance Tax

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)

0113 Tax Credits - Hazardous Substance

Credits allowed in statute to offset the hazardous substance tax liability. (chapters 82.21 and 82.23B RCW)

0115 Motor Vehicle Fuel Tax

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)

0116 Use Fuel Tax (Other Than Motor Vehicle Fuel)

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)

0117 Excise Telephone Taxes

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)

0118 Liter Tax - Liquor

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)

0119 Liquor Sales Tax - Surcharge

Surcharge levied in addition to the liquor sales tax on the selling price of spirits in their original packaging. (RCW 82.08.150(4))

0120 Liquor Sales Tax

Tax levied on the selling price of spirits in their original package. (RCW 82.08.150)

0121 Beer Tax

Tax levied on brewers and distributors of beer for the privilege of manufacturing or selling beer in Washington. (RCW 66.24.290)

0122 Wine Tax

Tax levied on wine sold to wholesalers, the Liquor Control Board, directly to consumers on winery premises, and direct shipments to consumers and retailers. (RCW 66.24.210)

0123 Marijuana Excise Tax

Tax levied on producers, processors and retailers on the wholesale and retail selling price of marijuana, useable marijuana and marijuana-infused products. (RCW.69.50.535)

0124 Tribal Cigarette Tax

Funds received in lieu of the state cigarette tax and state/local retail sales tax in accordance with an agreement with the Puyallup Tribe. The state receives a percentage of the receipts of a cigarette tax levied by the tribe. (RCW 43.06.465)

0125 Cigarette Tax

Tax levied on the first taxable event (sale, use, consumption, handling, possession or distribution of cigarettes) within Washington. (chapter 82.24 RCW)

0126 Other Tobacco Products Tax

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)

0127 I-773 Cigarette Tax

Additional tax authorized on cigarettes with passage of Initiative 773. (RCWs 43.72.900(3) and 82.24.028)

0128 Solid Waste Collection Tax

Tax levied on charges for solid waste services including the collection, transfer, storage, and disposal of solid waste. (RCW 82.18.020)

0130 Insurance Premium Tax

Tax levied on the net premiums received by insurers doing business in Washington. (RCWs 48.14.020 and 48.14.021)

0131 Carbonated Beverage Tax

Tax levied on the on the privilege of selling carbonated beverages in Washington. (Title 82 RCW)

0133 Vapor Product Tax

Tax levied on the sale, use, consumption, handling, possession, or distribution of all vapor products in Washington. (RCW 82.25.010)

0134 Tax Credits - Public Utilities

Credits specified in statute to offset the public utilities tax. (chapter 82.16 RCW)

0135 Public Utilities Tax

Tax levied on the gross income derived from operation of public and privately owned utilities including the general categories of transportation, communications, and the supply of energy and water. (chapter 82.16 RCW)

0136 Public Utilities District Privilege Tax

Tax levied on electric generating facilities of public utilities districts for the privilege of operating in Washington. (chapter 54.28 RCW)

0137 Syrup (Soda) Tax

Tax levied on syrup used in making carbonated beverages. (chapter 82.64 RCW)

0140 Pari-mutuels Tax

Tax levied on the gross receipts of pari-mutuel machines at licensed horse racing events. (chapter 67.16 RCW)

0141 Petroleum Products Tax

Tax levied on the wholesale value of products derived from refining crude oil. (chapter 82.23A RCW)

0143 Intermediate Care Facility Tax

Tax levied on the gross receipts of intermediate care facilities for services provided to persons with intellectual disabilities. (chapter 82.65A RCW)

0149 Watercraft Excise Tax

Tax levied on the fair value of noncommercial boats used on Washington waters. (chapter 82.49 RCW)

0150 Property Tax

Tax levied on the assessed value of all real and personal property located in Washington that is not specifically exempted. (Title 84 RCW)

0151 Excise Taxes - Other

All other excise taxes, which do not have a unique revenue source.

0155 Inheritance/Estate Taxes

Taxes levied on the value of property located in Washington transferred upon the death of the owner. (chapter 83.100 RCW)

0157 Real Estate Excise Tax

Tax levied on the sale of real estate or transfer of controlling interest. (chapters 82.45 and 82.46 RCW)

0159 Leasehold Excise Tax

Tax levied on the private use of publicly owned real and personal property. (chapter 82.29A RCW)

0160 Commercial Fishing - Privilege Tax

Tax levied on the value of the first commercial possession of enhanced food fish, shellfish, and anadromous game fish. (chapter 82.27 RCW)

0161 Exhibition Center Admission Tax

Tax levied on entry into the Exhibition Center. (RCW 36.38.010(5))

0162 Stadium Admission Tax

Tax levied on admission to the Public Stadium. (RCW 36.38.010(5))

0163 Stadium and Exhibition Center Parking Tax

Tax levied on parking fees at the Stadium and Exhibition Center. (RCW 36.38.020)

0170 Other Taxes

All other taxes collected without specific revenue source coding assigned.

0175 Penalties and Interest

Amounts due to state in the form of penalties and interest for late reporting, filing or payment of funds due the state.

0180 Timber Tax

Tax levied on the stumpage value of timber harvested for sale, commercial or industrial use. (chapter 84.33 RCW)

0190 Fire Insurance Premium Distributions

Distributions of a percentage of taxes on fire insurance premiums to local governments that established their own firefighters' pension funds prior to the establishment of the LEOFF System on March 1, 1970. (RCW 41.16.050)

0191 PUD Privilege Tax Distributions

Distributions of PUD privilege tax to local governments. (chapter 54.28 RCW)

0192 Prosecuting Attorney Distributions

Distributions of revenue to counties to pay for one-half of the salaries of prosecuting attorneys. (RCW 36.17.020)

0195 Motor Vehicle Fuel Tax Distributions

Distributions of motor vehicle fuel taxes to local governments to be used for construction, improvements, and repair of highways, streets and roads. (chapter 46.68 RCW)

0196 Liquor Tax Distributions

Distributions of liquor excise taxes to local governments (RCW 82.08.170), 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.

01MJ Marijuana Excise Tax Distribution

Distributions of marijuana excise tax to local governments.

**0200 - Licenses, Permits, and Fees**

Amounts paid by individuals, organizations, and businesses to engage in certain specified activities such as operating a business, driving a car, or hunting and fishing.

0201 Accountants

Licenses, permits and fees collected from individuals and corporations in the certified public accounting field. (chapter 18.04 RCW)

0202 Auctioneers

Fees collected to license and regulate persons or businesses engaged in providing auctioneering services. (chapter 18.11 RCW)

0203 Agriculture/Aquaculture Licenses and Fees

Fees collected for commodity inspections; inspections, licenses and certifications for food safety, animal health and other consumer services; fees, registrations, and inspections associated with plant protection; and, fees, registrations and licenses related to pesticide management.

0204 Aircraft

Licenses and fees collected from aircraft dealers and aircraft registration. (RCWs 14.020.050 and 47.68.250)

0205 Alcoholic Beverages

Fees collected to license and regulate persons or businesses engaged in selling and/or serving alcoholic beverages. (Title 66 RCW)

0206 Alias Business Certification Fees

Fees collected to certify an individual, company or organization has registered to conduct business under an alternate name.

0207 Other Health Professions Licenses

Certification and license application and renewal fees collected for various health care professionals.

0208 Architect Licenses

Fees collected to license and regulate persons or businesses engaged in providing architectural services (not including landscape architecture). (chapter 18.08 RCW)

0209 Beautician, Barber and Body Artist Licenses

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)

0210 Athletic Licenses

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)

0211 Gambling Licenses and Fees

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)

0212 Banking Licenses and Fees

Used to record revenue from examination fees, annual license assessments, and annual assessment on business volume and licensing application fees.

0216 Hearing Aid Consultants

Certification and license application and renewal fees collected for hearing and speech health care professionals. (chapter 18.35 RCW)

0217 Cemetery Fees

Fees collected to license and regulate the handling of human remains, cemeteries, crematories, morgues, and mausoleums.

0218 Land Sales Disclosure Act

Fees collected for timeshare registrations and salespersons.

0219 Certified Psychologist Licenses

Certification and license application and renewal fees collected for psychologist health care professionals. (chapter 18.83 RCW)

0220 Charitable Funds Solicitation

Fees collected from charitable organizations including original registration, late fees, etc. (chapter 19.09 RCW)

0221 Cigarette Fees and Licenses

Licenses and fees collected from businesses engaged in the wholesale and retail sale of cigarettes and other tobacco products. (chapter 82.24 RCW)

0222 Commercial Driver Schools

Fees collected to license and regulate persons or business engaged in providing traffic safety education programs to the public. (chapter 46.82 RCW)

0223 Contractors Registration

Licenses and fees collected from businesses selling building construction related services of the construction trades as contractors and sub-contractors. (chapter 18.27 RCW)

0224 Collection Agencies

Fees collected to license and regulate persons or businesses engaged in soliciting claims or collecting debts for another. (chapter 19.16 RCW)

0225 Burning Permit Fees

Fees collected from landowners for various types of permits to allow burning on property. (chapter 70.94 RCW)

0226 Corporation Licenses and Fees

Fees collected from corporations including original application fees, renewal fees, business filing fees, digital signature fees, late fees, etc. (chapter 23B.01 RCW)

0227 Marijuana Licenses and Fees

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)

0229 Electrical Licenses

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)

0231 Employment Agency Licenses

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)

0232 Engineering and Surveying Licenses

Fees collected to license and regulate persons or businesses engaged in providing engineering or land surveying services. (chapter 18.43 RCW)

0233 Farm Labor Licenses

Licenses and fees collected from farm related businesses who hire migrant farm labor. (chapter 19.30 RCW)

0234 Educational Institutions Registration Fees

Application and renewal fees collected from colleges and universities which fall under the Degree-Granting Institutions Act. (RCW 28B.85.060)

0236 Firearms Licenses, Fees, and Permits

Fee collected to license firearms dealers and those persons applying for concealed weapons permits. (chapter 9.41 RCW)

0237 Commercial Fishing Licenses

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)

0238 Franchise Licenses

Fees from securities registration and notification filing fees.

0240 Funeral Licenses

Fees collected to license and regulate the handling of human remains, embalmers, funeral directors and funeral establishments. (chapter 18.39 RCW)

0242 Health Fees and Licenses

Certification and license application and renewal fess collected for mental health providers, child care providers, chemical dependency treatment service programs and massage therapist health care professionals. (chapters 70.96A, 71.24, and 74.15 RCW)

0244 Horse Racing Licenses and Fees

Licenses and other fees collected by the Washington Horse Racing Commission. (chapter 67.16 RCW)

0245 Hunting and Fishing Licenses

License fees collected from individuals for recreational fishing, big game hunting and small game hunting. (chapter 77.32 RCW)

0246 Insurance Licenses and Fees

Licenses, appointment, renewal and related fees collected from insurance agents and brokers. (chapter 48.17 RCW)

0248 Liquid Fuel Licenses

Special fuel trip permit filing fees. (RCW 82.38.100)

0249 Landscape Architects

Fees collected to license and regulate persons or businesses engaged in providing landscape architectural services. (chapter 18.96 RCW)

0250 Fireworks Licenses

Fees collected to license the manufacture, transportation, display and sale of fireworks. (chapter 70.77 RCW)

0251 Dental Licenses

Certification and license application and renewal fees collected for various dental health care professionals. (chapters 18.29, 18.30, and 18.32 RCW)

0252 Medical Licenses

Certification and license application and renewal fees collected for various medical health care professionals.

0253 Motor Vehicle Licenses

Fees collected for the registration of motor vehicles, carrier terminal audit registration for trucks and emission testing. (RCW 43.21A.650, 46, 680.030, 70.120.170, 79A.08.089, and 81.80.321.

0254 Motor Vehicle Operator Licenses

Fees collected from those applying for or renewing drivers' licenses and personal identification cards. (chapter 46.20 RCW)

0255 Automobile Sales Licenses

Fees collected to license and regulate persons or businesses engaged in the sale or auction of motor vehicles, motor homes, mobile homes and trailers. (chapter 46.70 RCW)

0256 Notary Fees and Commission of Deeds

Fees collected to license persons engaged in administering oaths or affirmations, witnessing signatures, authenticating documents, or any other act a notary of this state is authorized to perform. (RCW 42.44.010)

0258 Registered and Licensed Practical Nurse Licenses

Certification and license application and renewal fees collected for various registered nurse and licensed practical nurse health care professionals. (RCW 18.79.030)

0260 Optician Licenses

Certification and license application and renewal fees collected for optician health care professionals. (chapters 18.53 and 81.54 RCW)

0261 Optometrist Licenses

Certification and license application and renewal fees collected for optometrist health care professionals. (chapters 18.53 and 81.54 RCW)

0262 Pharmacy Licenses

Certification and license application and renewal fees collected for pharmacy health care professionals. (chapter 18.64 RCW)

0263 Puget Sound Pilot Licenses

Fees collected from Puget Sound and Grays Harbor licensed pilots for initial license and annual license renewals, and stipends collected for the pilot trainee program. (RCW 88.16.090)

0264 Nursing Home Administrative Licenses

Certification and license application and renewal fees collected for nursing home administrator health care professionals. (chapter 18.52 RCW)

0266 Power Licenses

Annual fees collected from operators of hydropower facilities. (chapter 90.16 RCW)

0267 Real Estate Excise Tax Transaction Fees

Fee collected on real estate excise tax transactions in Washington. (chapter 82.45 RCW)

0268 Public Utilities Regulatory Fees

Regulatory fees charged to utility companies. (chapter 80.24 RCW)

0270 Real Estate Licenses

Fees collected to license and regulate persons or businesses engaged in negotiating, buying, selling or leasing real estate on behalf of others. (chapter 18.85 RCW)

0271 Sewage Treatment Plant Operator Licenses

Fees collected for the certification and testing of sewage plant operators. (chapter 70.95B RCW)

0272 Safety Inspection Licenses and Fees

Licenses and fees collected from individuals and businesses in the operation of specialized equipment or practices in buildings and building related constructions industry such as explosives, elevators, mobile homes, amusement rides, factory built housing, commercial coaches, pressure vessels, asbestos, and plumbers.

0274 Credit Union Licenses and Fees

Assessment fees billed to credit unions licensed in Washington.

0275 Ocularist Licenses

Certification and license application and renewal fees collected for ocularist health care professionals. (chapter 18.55 RCW)

0276 Forest Practices Permit Fees

Fees for forest practice applications collected from landowners and timber companies, and county forest practice fees for moratorium recording. (chapter 76.09 RCW)

0277 Securities Licenses, Permits, and Fees

Fees collected for licensing securities broker-dealers and investment advisors as well as a variety of filings such as franchise and business opportunity filings.

0278 Occupational Therapist Licenses

Certification and license application and renewal fees collected for occupational health care professionals. (RCW 18.59.050)

0279 Vessel Registration Fees

Fees collected from the registration of vessels used in the state and exemption fees collected from foreign vessels that request to be exempt from pilotage. (chapter 79.100 RCW)

0281 Sellers of Travel

Fees collected to license persons or businesses engaged in negotiating, buying, selling or leasing travel accommodations. (chapter 19.138 RCW)

0283 Veterinarian Licenses

Certification and license application and renewal fees collected for various veterinarian health care professionals. (RCW 18.92.140)

0285 Water Resources Fees

Fees collected for planning, review and inspection of hydraulic works to assure safety; and fees for processing water rights applications, permits, certificates, extensions, protests and recording. (chapter 90.03 RCW)

0286 Water Quality Fees

Fees collected for wastewater discharge to fund the administration of the waste water permit program. (RCW 90.48.465)

0287 Well Construction and Licensing

Fees collected for well construction and for well operator licenses. (chapter 18.104 RCW)

0290 Log Patrol Licenses

Fees collected for log brands, log brand books and log patrol licenses from timber companies. (chapter 76.36 RCW)

0291 Marriage Licenses

Fees collected for the issuance of marriage licenses. (RCW 36.18.010(5))

0292 Business License Fees

Fees collected for filing of master license applications, renewals or late fees. (RCW 19.02.085)

0294 Hazardous Waste Fees

Fees collected from hazardous waste generators to fund hazardous waste and toxics reduction programs as well as fees collected from the U.S. Department of Energy and facilities that dispose of mixed waste. (chapters 70.95E, 70.105, and 43.200 RCW)

0295 Certified Acupuncturist Licenses

Certification and license application and renewal fees collected for acupuncture health care professionals. (chapter 18.06 RCW)

0296 Replacement Tire Fee

Fee charged on the retail sale of new tires. (RCW 70.95.510)

0297 Boating Safety Distributions

Distributions to local governments of boating safety funds. (RCW 88.02.650)

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.

**0300 - Federal Revenue**

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.

0312 Department of Defense

Federal revenue received from the Department of Defense to fund National Guard operations and to support basic research for military operations.

0313 Central Intelligence Agency

0314 Department of Housing and Urban Development

Federal revenue received from the Department of Housing and Urban Development to help expand the supply of affordable housing for persons of low and moderate income.

0315 Department of the Interior

Federal revenue received from the Department of the Interior to develop and implement programs for the benefit of wildlife and their habitat.

0316 Department of Justice

Federal revenue received from the Department of Justice to support criminal justice and victims of crime programs.

0317 Department of Labor

Federal revenue received from the Department of Labor to fund the Unemployment Insurance program and to improve the quality of the workforce by providing workforce investment activities.

0319 Department of State

0320 Department of Transportation

Federal revenue received from the Department of Transportation to fund highway planning and construction programs.

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| 0321 | Department of the Treasury |
| 0323 | Appalachian Regional Commission |
| 0327 | Office of Personnel Management |
| 0329 | Commission on Civil Rights |
| 0330 | Equal Employment Opportunity Commission |
| 0332 | Federal Communications Commission |
| 0333 | Federal Maritime Commission |
| 0334 | Federal Mediation and Conciliation Service |

0339 General Services Administration

Federal revenue received from the General Services Administration primarily to fund election reform.

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| 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 |
| 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.

**0400 - State Charges and Miscellaneous Revenue**

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.

0409 Interest Income

Interest earned unrelated to investing activities. Examples include interest on property sales agreements, past due accounts receivable, and loan agreements.

0410 Unclaimed Monies

Amounts received by the Department of Revenue as unclaimed property under the Uniform Unclaimed Property Act. (chapter 63.29 RCW)

0411 Dividend Income

Income to shareholders derived from a division of a company's profits. Dividends may be in the form of cash, stock or property.

0413 Capital Gains and Losses

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.

0415 Sale of Property - Timber

Revenues resulting from the following activities on state-owned land: timber contract sales, including settlement of defaulted contracts and other related timber contract fees; contract harvesting and other log sales; and damaged timber sales.

0416 Sale of Property - Other

Proceeds from the sale or disposal of property, consumable supplies, materials, and products in governmental type accounts. Property includes land, buildings, equipment, salvage, intangible property (such as, right-of-ways and royalties), sand and gravel, and nursery seedlings.

Does not include property sales in the normal course of business by a proprietary type account.

0417 Victims of Crime Compensation

Penalties assessed against criminal offenders for assistance to crime victims. (chapter 7.68 RCW)

0418 Gain or Loss On Sale of Capital Assets

The gain or loss on the sale or disposal of a capital asset in a proprietary type account. The gain or loss is calculated by subtracting the remaining book

value (original cost less accumulated depreciation) from the proceeds from the sale.

0420 Charges For Services

Amounts collected in the course of regular business for sales of services. Examples include charges for administering local tax collection, fees for processing applications, fees for administrative hearings, and charges for equipment repair.

0421 Publications and Documents

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.

0423 Room, Board and Meals

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.

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.

0424 Tuition and Fees

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.

0425 Filing Fees and Legal Services

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.

0427 Property and Resources Management

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.

0430 Dedicated Student Fees

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.

0434 Hazardous Waste Cleanup Recoveries

Amounts collected by the Department of Ecology for mandatory and voluntary cleanup of hazardous waste cleanup activities, clean up of oil and non-oil spills and environmental restoration.

0440 Indirect Cost Reimbursement

To record indirect cost reimbursement associated with grants, contracts and other agreements.

0441 Contributions and Grants

Contributions and grants received by the state that are not restricted by contract or grant. Amounts received may be expended for or by the account/program receiving the monies for the purposes for which the monies were given.

0444 Grant Repayments

Amounts collected as repayments of loan principal associated with a loan made under a federal or state loan program or other budgeted loan.

0445 Unemployment Compensation Reimbursement

Reimbursement for unemployment benefits paid in-lieu of taxes of received from state agencies. (RCW 50.44.060)

0447 Health Benefit Payments

Subsidy reimbursement and rebate payments received for health benefits. Not considered federal revenue.

0448 Statewide Indirect Cost Recoveries

Any indirect costs or cost allocation amounts recovered as a result of the inclusion of the Statewide Cost Allocation Plan (SWCAP) allocation in an agency's indirect rate or cost allocation plan. Amounts recovered by an agency are to be deposited into the General Fund.

0450 Sales of Goods and Supplies - Proprietary Funds

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).

0458 Public Facilities District Payment

To record annual payment received as required by RCW 36.100.040.

0470 Judicial Information System Fees

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)

0471 Unemployment Compensation Contributions

Unemployment benefit contributions received from employers. (RCW 50.24.010)

0472 Workers' Compensation Contributions

Premiums paid by Washington employers and employees for workers' compensation insurance. (RCW 51.32.073)

0473 Costs of Investment Activities

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.

0475 Paid Family and Medical Leave Premiums

Premiums paid by Washington employers and employees for paid family and medical leave compensation. (RCW 50A.04.115)

0477 Lottery Ticket Proceeds

Amounts received from the sales of lottery tickets. (RCW 67.70.230)

0478 Lottery Ticket Returns

Retailer adjustments against lottery ticket sales. Examples include misprinted tickets, torn tickets, promotional tickets and returned tickets. (RCW 67.70.230)

0484 LCB State Excess Profit Distributions

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)

0485 Immaterial Prior Period Adjustments

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.

0486 Recoveries of Prior Expenditure Authority Expenditures

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.

0487 Recoveries of Student Financial Aid Expenditures

Recoveries of overpayments to schools or individuals of state need grant funds.

0489 Amortization

The increase or decrease of non-cash changes in the fair value of investments. Only use with GL 3220 "Noncash Revenues."

0490 Cash Over and Short

Amounts of cash over or short for a cash deposit, required to make the deposit equal the source document total.

0492 Autopsy Cost Reimbursements

Amounts distributed to counties to reimburse for autopsy costs. (RCW 68.50.104)

0493 Aquatic Lands Distributions

Amounts distributed to towns from harbor area and tideland leases. Amounts distributed must be used for water-related improvements. (RCW 79.115.150)

0494 Impaired Driving Safety Distributions

Amounts distributed to cities, towns, and counties for projects related to reducing impaired driving. (RCWs 46.68.260 and 82.14.320.)

0496 Insurance Premiums

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.

0497 Charges For Transportation Services

Revenues collected for transportation services to include such things as ferry services, toll revenue, and transponder sales.

0498 Tort Claim Reimbursement

Reimbursements to the state for tort claim damages - for example, damages to property and lost revenues - caused by third parties.

0499 Other Revenue

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.

04DS Unclaimed Property Distributions

To record funds distributed by the Department of Revenue to owners, property reported under the Uniform Unclaimed Property Act. (chapter 63.29 RCW)

**0500 - Private/Local Charges and Miscellaneous Revenue**

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.

**0600 - Transfers**

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.

0611 Bond Transfers In

Transfers of bond proceeds to an account as specified by law.

0612 Bond Transfers Out

Transfers of bond proceeds from an account as specified by law.

0621 Operating Transfers In

Transfers of revenue to one account from another without a requirement for repayment (this is the positive revenue). Generally, operating transfers in and out (Revenue Source Codes 0621 and 0622) net to zero at the agency level.

0622 Operating Transfers Out

Transfers of revenues from one account to another without equivalent flows of assets in return (this is the negative revenue). Generally, operating transfers in and out (Revenue Source Codes 0621 and 0622) net to zero at the agency level.

0623 Investment Administration Transfers

Transfers of revenue from various accounts managed by the State Investment Board (SIB) to the State Investment Board Expense Account (Account 031) as needed to cover the operating expenses of SIB. (RCW 43.33A.160) (SIB Only)

0626 Noncash Revenue Transfers - Compensation

Transfers of revenue between operating accounts (other than the General Fund) and non cash Special Account Retirement Contribution Increase Revolving Account (Account 427) or the Salary and Insurance Increase Revolving Account (Account 406).

0627 Noncash Revenue Transfers - Other

Transfers of resources other than cash.

0633 Timber Tax Transfer

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)

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(1)(c) 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))

0642 Student Achievement 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 Student Achievement Account (Account 299). (RCW 67.70.240(3); 67.70.340(1) and (2))

0643 Education Construction Account Transfer - Lottery Revenues

Transfers of lottery revenues from the State Lottery Account (Account 577) and the Shared Game Lottery Account (Account 433) to the Education Construction Account (Account 253). (RCW 67.70.240(3); 67.70.340(1) and (2))

0644 General Fund Transfer - Lottery Revenues

Transfers of lottery revenues from the Shared Game Lottery Account (Account 433) to the General Fund. (RCW 67.70.340(4))

0645 Budget Stabilization Transfer

Transfers from the General Fund to the Budget Stabilization Account (Account 14B). (RCW 43.79.495)

0647 Child and Family Reinvestment Account Transfer

Transfers from the General Fund to the Child and Family Reinvestment Account (Account 18T). (RCW 74.13.107)

0648 Commute Trip Reduction Transfer

Transfers from the Multimodal Transportation Account (Account 218) to the General Fund to reimburse the General Fund for tax credits provided to businesses participating in the commute trip reduction program. (RCW 82.70.040)

0649 Unclaimed Property Transfer

Transfers of unclaimed property between the Unclaimed Personal Property Account (Account 196) and the General Fund. (RCW 63.29.230)

0651 Flood Control Transfer

Transfers from the General Fund to the Flood Control Assistance Account (Account 02P). (RCW 86.26.007)

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)

0664 Clean Alternative Fuel Commercial Vehicle Tax Credit Transfer

Transfers from the Multimodal Transportation Account (Account 218) to the General Fund. (RCW 82.04.4496 and 82.16.0496).

0666 Fair Account Transfer

Transfers from the General Fund to the Fair Account (Account 131). (RCW 15.76.115)

0667 Initiative 773 Transfers

Transfers of cigarette and tobacco products taxes from the Health Services Account (Account 760) to the Violence Reduction and Drug Enforcement Account (Account 181), Water Quality Account (Account 139), and Tobacco Prevention and Control Account (Account 828) as required by Initiative 773. (RCW 43.72.900(2)(a), 3(a), & 3(c))

0668 Education Savings Account Transfer

Transfers from the Education Savings Account (Account 291) to the Washington Distinguished Professorship Trust Account (Account 653), the Washington Graduate Fellowship Trust Account (Account 534), College Faculty Awards Trust Account (Account 743), and the Common School Construction Account (Account 113). (RCW 43.79.465)

0669 Clean Alternative Fuel Vehicle Exemption Transfer

Transfers from the Electric Vehicle Account (Account 20J) to the General Fund. (RCW 82.12.9999)

0670 Electric/Hydrogen Battery and Hydrogen Facilities and Zero Emission Business Exemption Transfer

Transfers from the Multimodal Transportation Account (Account 218) to the General Fund. (RCW 82.08.816)

0671 Electric Vessel Exemption Transfer

Transfers from the Multimodal Transportation Account (Account 218) to the General Fund. (RCW 82.08.996)

0677 Agency Incentive Savings Transfers In

Transfers to the Savings Incentive Account (Account 290) of half of the dollar value of certain General Fund state appropriations that are unspent as of June 30. The transfers are made to the credit of the individual state agencies that achieved the savings. (RCW 43.79.460) (OFM Only)

0678 Equity Transfers In

Transfers of assets into an account normally associated with the creation of the account or the close-out of another account. Generally, equity transfers in and out (Revenue Source Codes 0678 and 0679) must net to zero at the agency level.

0679 Equity Transfers Out

Transfers of assets out of an account normally associated with the closure of the account. Generally, equity transfers in and out (Revenue Source Codes 0678 and 0679) must net to zero at the agency level.

0680 Pension Benefit Reserves Transfers In

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)

0681 Pension Benefit Reserves Transfers Out

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)

0683 Retirement System Transfer

Transfers of amounts not needed for administration from the Volunteer Firefighters' and Reserve Officers' Relief and Pension Administrative Account (Account 204) to the Volunteer Firefighters' and Reserve Officers' Relief and Pension Principal Account (Account 614). (RCW 41.24.030) (BVFFRO Only)

0688 UW Internal Lending Program Transfers

Transfers of monies to record the Internal Lending Program activity between governmental, enterprise and internal service accounts. (University of Washington only)

0689 Operating Transfers - Toll Charges

Transfers of toll revenues from a toll collecting account to another account to facilitate the payment of debt service.

0690 Special Transfers

Statewide transfers from dedicated accounts and other accounts for special litigation or budget purposes.

0693 Operating Transfers - Debt Service

Transfer of monies between accounts to facilitate the payment of debt service as specified by law.

0694 Operating Transfers - Debt Service Reimbursements

Transfer of monies from accounts designated by the legislature to reimburse the General Fund for the payment of debt service.

0696 Operating Transfers - Motor Fuel Taxes

Transfer of motor vehicle fuel taxes from various transportation accounts (including the Motor Vehicle Account (Account 108), Transportation Partnership Account (Account 09H), Puget Sound Capital Construction Account (Account 099), Transportation 2003 (Nickel) Account (Account 550) to transportation debt service funds (including the Highway Bond Retirement Account (Account 303), Ferry Bond Retirement Account (Account 304) and the Transportation Improvement Bond Retirement Account (Account 305).

**0800 - Other Revenues and Financing Sources**

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 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 Pooled Investments Fund. (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.

0851 Original Issue Discount - Refunding COPs

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.

0852 Underwriters Discount / Costs of Issuance - Refunding COPs

COP sale expenses associated with the issuance of refunding COPs, specifically, the underwriters discount and cost of issuance expenses.

0853 Original Issue Premium - Refunding COPs

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.

0854 Refunding COPs Issued

Amount of the total par or face value of refunding COPs.

0855 Payments to Escrow Agents for Refunded Bonds

Amounts sent to an Escrow Agent to refund (defease) a bond issue.

0856 Original Issue Discount - Refunding Bonds

Discount associated with the issuance of refunding bonds. Refunding bonds are sold at a discount when the stated interest rate on the bonds is less than the market rate of interest for similar securities when the bonds are sold.

0857 Underwriters Discount/Costs of Issuance - Refunding Bonds

Bond sale expenses associated with the issuance of refunding bonds, specifically, the underwriters discount and cost of issuance expenses.

0858 Original Issue Premium - Refunding Bonds

Premium associated with the issuance of refunding bonds. Refunding bonds are sold at a premium when the stated interest rate on the bonds is more than the market rate of interest for similar securities when the bonds are sold.

0859 Refunding Bonds Issued

Amount of the total par or face value of refunding bonds.

0860 Bonds Issued

Amount of the total par or face value of all tax-exempt bonds, except refunding bonds.

0862 Original Issue Discount - 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.

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)

**0900 - Non-Revenue Activities***

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.