



# Chapter 75

# Uniform Chart of

# Accounts



## 75.10 Coding Structures

Section	Title	Effective Date	Page Number
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### 75.10.10 About the uniform chart of accounts

July 1, 2019

#### Mandatory Codes

- Types:**
- Agency
  - General Ledger
  - Account
  - Expenditure Authority
  - Object
  - Subobject
  - Sub-subobject
  - Revenue Source
  - Program
  - Project Type (for information technology expenses/expenditures)

- Purpose:**
- Provide conformity and a uniform means for comparing and analyzing assets, liabilities, fund balance/net position, revenues, and expenses between agencies.
  - Provide for a common and uniform understanding of the mandatory codes, their concept, and structure.
  - Enable preparation of the state's combined annual financial statements and schedules.

#### Agency Designated Codes

- Sub-program
  - Sub-source
  - Organization
  - Project
  - Project Type
- 
- Provide agencies the means for internal comparison and analysis of activity at a detail level.
  - Allow agencies to develop an internal, common coding system to report on agency activity.



# State Administrative and Accounting Manual

## Mandatory Codes

**Discretion of 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).

Program codes are established either through the budget process or the program structure change process.

## Agency Designated Codes

Use of agency designated codes is at the option of the agency, except for the following:

- 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.
- Project type codes must be selected from the OFM-maintained table.

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## 75.10.20 Descriptions of the code types

June 1, 2015

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- **Agency Codes** - Used for the identification of state agencies. Refer to [Section 75.20](#) for the statewide agency codes and authorized abbreviations.
- **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 fund/account codes.
- **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.
- **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.
- **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.
- **Object/Subobject Codes** - Used to classify expenditures. Refer to [Section 75.70](#) for the authorized statewide object/subobject codes.



## State Administrative and Accounting Manual

- **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.
- **Sub-program Codes** - Used to identify activity within a program.
- **Sub-subobject Codes** - Used to identify a particular expenditure item within a subobject. Refer to [Section 75.70](#) for the authorized statewide sub-subobject codes.
- **Sub-source Codes** - Used to identify a particular revenue item within a major source.
- **Organization Codes** - Used to identify or accumulate costs by cost centers.
- **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.
- **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

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75.20.30	Sequential by code number within functional group	July 1, 2023	<a href="#">390</a>

### 75.20.10 Sequential by code number

July 1, 2023

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)
0360	Office of State Legislative Labor Relations (LLR)
0370	Office of Legislative Support Services (LSS)
0380	Joint Legislative Systems Committee (JLS)
0400	Statute Law Committee (SLC)
0450	Supreme Court (SUP)
0480	Court of Appeals (COA)
0500	Commission on Judicial Conduct (CJC)
0550	Administrative Office of the Courts (AOC)
0560	Office of Public Defense (OPD)



# State Administrative and Accounting Manual

<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
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)
0830	Washington State Leadership Board (WSLB)
0850	Office of the Secretary of State (SEC)
0860	Governor's Office of Indian Affairs (INA)
0870	Washington State Commission on Asian Pacific American Affairs (APA)
0900	Office of the State Treasurer (OST)
0910	Redistricting Commission (RDC)
0950	Office of the State Auditor (SAO)
0990	Washington Citizens' Commission on Salaries for Elected Officials (COS)
1000	Office of the Attorney General (ATG)
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	Washington 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)



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<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
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)
2280	Washington Traffic Safety Commission (STS)
2290	Office of Independent Investigations (OII)
2350	Department of Labor and Industries (LNI)
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)



## State Administrative and Accounting Manual

<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
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)
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)
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)
4100	Transportation Commission (TRC)
4110	Freight Mobility Strategic Investment Board (FMSIB)





## State Administrative and Accounting Manual

<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
4120	Washington Materials Management and Financing Authority (WMMFA)
4600	Columbia River Gorge Commission (CRG)
4610	Department of Ecology (ECY)
4620	Washington Pollution Liability Insurance Program (PLI)
4630	Energy Facility Site Evaluation Council (EFSEC)
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)
5060	Asparagus Commission (ASPAR)
5070	Cranberry Commission (CRAN)
5080	Oilseeds Commission (OIL)
5100	Dairy Products Commission (DAIRY)
5120	Pulse Crops Commission (PULSE)
5150	Fruit Commission (FRUIT)
5210	Hardwoods Commission (HRWD)
5220	Hop Commission (HOP)
5240	Puget Sound Gillnet Salmon Commission (GILLNET)
5250	Potato Commission (POTATO)
5280	Mint Commission (MINT)



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<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
5290	Red Raspberry Commission (RASP)
5300	Seed Potato Commission (SEED)
5320	Turf Grass Seed Commission (TURF)
5330	Tree Fruit Research Commission (TREE)
5340	Wine Commission (WINE)
5350	Grain Commission (GRAIN)
5400	Department of Employment Security (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)



# State Administrative and Accounting Manual

<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
6750	South Puget Sound Community College (SPS)
6760	Spokane Community Colleges - District 17 (SCCD-17)
6780	Tacoma Community College (TCC)
6830	Walla Walla Community College (WLC)
6860	Wenatchee Valley College (WVC)
6910	Yakima Valley Community College (YVC)
6920	Lake Washington Institute of Technology (LWIT)
6930	Renton Technical College (RTC)
6940	Bellingham Technical College (BTC)
6950	Bates Technical College (BATES)
6960	Clover Park Technical College (CPTC)
6990	Community and Technical College System (CTCS)
7000	OFM Financial Statement Control (OFMFSC)
7010	Treasurer's Transfers (TRANSFER)
7050	Treasurer's Deposit Income (DEPINC)
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)



## State Administrative and Accounting Manual

<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
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.

**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.



## 75.20.20 Alphabetical by title

July 1, 2023

<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
1650	Accountancy, State Board of (ACB)
0350	Actuary, Office of the State (OSA)
1100	Administrative Hearings, Office of (OAH)
0550	Administrative Office of the Courts (AOC)
1190	African-American Affairs, Washington State Commission on (CAA)
7160	Agency Loans (LOAN)
4950	Agriculture, Department of (AGR)
5010	Alfalfa Seed Commission (ALFALFA)
5000	Apple Commission (APPLE)
3550	Archaeology and Historic Preservation, Department of (DAHP)
3870	Arts Commission, Washington State (ART)
0870	Asian Pacific American Affairs, Washington State Commission on (APA)
5060	Asparagus Commission (ASPAR)
1000	Attorney General, Office of the (ATG)
0950	Auditor, Office of the State (SAO)
6950	Bates Technical College (BATES)
5020	Beef Commission (BEEF)
5450	Beer Commission (BEER)
6270	Bellevue College (BC)
6940	Bellingham Technical College (BTC)
6290	Big Bend Community College (BBC)
3150	Blind, Department of Services for the (DSB)
3510	Blind, State School for the (SFB)
5030	Blueberry Commission (BLUE)
0100	Bond Retirement and Interest (BRI)
6340	Cascadia College (CC)



# State Administrative and Accounting Manual

<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
1010	Caseload Forecast Council (CFC)
3750	Central Washington University (CWU)
6320	Centralia College (CEC)
3590	Charter School Commission, Washington (WCSC)
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)
1030	Commerce, Department of (COM)
6990	Community and Technical College System (CTCS)
3520	Community and Technical Colleges, State Board for (SBCTC)
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)
3070	Department of Children, Youth, and Families (DCYF)
3700	Eastern Washington University (EWU)
4610	Ecology, Department of (ECY)
1040	Economic and Revenue Forecast Council (ERFC)



# State Administrative and Accounting Manual

<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
1060	Economic Development Finance Authority, Washington (EDA)
6100	Edmonds Community College (EDC)
5400	Employment Security, Department of (ES)
4630	Energy Facility Site Evaluation Council (EFSEC)
1790	Enterprise Services, Department of (DES)
4680	Environmental and Land Use Hearings Office (ELUHO)
6050	Everett Community College (EVC)
0050	Federal Revenue for Distribution (FRD)
1020	Financial Institutions, Department of (DFI)
1050	Financial Management, Office of (OFM)
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, Washington 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)
1070	Health Care Authority, Washington State (HCA)
5990	Health Care Facilities Authority, Washington (WHCFA)
3030	Health, Department of (DOH)
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)



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<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
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)
2290	Independent Investigations, Office of (OII)
0860	Indian Affairs, Governor's Office of (INA)
1900	Industrial Insurance Appeals, Board of (IND)
1600	Insurance Commissioner, Office of the (INS)
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 (LNI)
6920	Lake Washington Institute of Technology (LWIT)
3410	Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board (LEOFF)
0830	Leadership Board, Washington State (WSLB)
0200	Legislative Evaluation and Accountability Program Committee (LEAP)
0360	Legislative Labor Relations, Office of State (LLR)
2400	Licensing, Department of (DOL)
0800	Lieutenant Governor, Office of the (LTG)
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)
2450	Military Department (MIL)
1470	Minority and Women's Business Enterprises, Office of (OMWBE)





# State Administrative and Accounting Manual

<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
5280	Mint Commission (MINT)
4900	Natural Resources, Department of (DNR)
0370	Office of Legislative Support Services (LSS)
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)
7000	OFM Financial Statement Control (OFMFSC)
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)
5120	Pulse Crops Commission (PULSE)
4670	Recreation and Conservation Funding Board (RCFB)
5290	Red Raspberry Commission (RASP)



# State Administrative and Accounting Manual

<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
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)
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)
1260	State Investment Board (SIB)
0010	State Revenue for Distribution (SRD)
0400	Statute Law Committee (SLC)
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)



# State Administrative and Accounting Manual

<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
2280	Traffic Safety Commission, Washington (STS)
4100	Transportation Commission (TRC)
4070	Transportation Improvement Board (TIB)
4050	Transportation, Department of (DOT)
7050	Treasurer's Deposit Income (DEPINC)
7010	Treasurer's Transfers (TRANSFER)
0900	Treasurer, Office of the State (OST)
5330	Tree Fruit Research Commission (TREE)
5320	Turf Grass Seed Commission (TURF)
3600	University of Washington (UW)
2150	Utilities and Transportation Commission (UTC)
3050	Veterans' Affairs, Department of (DVA)
2200	Volunteer Firefighters and Reserve Officers, Board for (BVFFRO)
6830	Walla Walla Community College (WLC)
3650	Washington State University (WSU)
6860	Wenatchee Valley College (WVC)
3800	Western Washington University (WWU)
6210	Whatcom Community College (WHC)
5340	Wine Commission (WINE)
7100	Workfirst Performance Measures (WPM)
3540	Workforce Training and Education Coordinating Board (WFTECB)
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).



# State Administrative and Accounting Manual

**AGENCY  
NUMBER**

**AGENCY TITLE**

**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.

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## **75.20.30 Sequential by code number within functional group**

July 1, 2023

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**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)



# State Administrative and Accounting Manual

<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
0360	Office of State Legislative Labor Relations (LLR)
0370	Office of Legislative Support Services (LSS)
0380	Joint Legislative Systems Committee (JLS)
0400	Statute Law Committee (SLC)
0910	Redistricting Commission (RDC)
<b>12 - General Government - Judicial</b>	
0450	Supreme Court (SUP)
0480	Court of Appeals (COA)
0500	Commission on Judicial Conduct (CJC)
0550	Administrative Office of the Courts (AOC)
0560	Office of Public Defense (OPD)
0570	Office of Civil Legal Aid (OCLA)
<b>19 - General Government - Governmental Operations</b>	
0750	Office of the Governor (GOV)
0800	Office of the Lieutenant Governor (LTG)
0820	Public Disclosure Commission (PDC)
0830	Washington State Leadership Board (WSLB)
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)
1010	Caseload Forecast Council (CFC)
1020	Department of Financial Institutions (DFI)



## State Administrative and Accounting Manual

<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
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)
1790	Department of Enterprise Services (DES)
1850	Washington Horse Racing Commission (HRC)
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)



# State Administrative and Accounting Manual

<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
3550	Department of Archaeology and Historic Preservation (DAHP)
5990	Washington Health Care Facilities Authority (WHCFA)
<b>20 - HUMAN SERVICES (F2)</b>	
<b>21 - Human Services - D.S.H.S.</b>	
3000	Department of Social and Health Services (DSHS)
<b>29 - Human Services - Other</b>	
1070	Washington State Health Care Authority (HCA)
1200	Human Rights Commission (HUM)
1900	Board of Industrial Insurance Appeals (IND)
2270	Washington State Criminal Justice Training Commission (CJT)
2290	Office of Independent Investigations (OII)
2350	Department of Labor and Industries (LNI)
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)
<b>30 - NATURAL RESOURCES AND RECREATION (F3)</b>	
<b>31 - Natural Resources and Recreation</b>	
4120	Washington Materials Management and Financing Authority (WMMFA)
4600	Columbia River Gorge Commission (CRG)
4610	Department of Ecology (ECY)
4620	Washington Pollution Liability Insurance Program (PLI)
4630	Energy Facility Site Evaluation Council (EFSEC)



# State Administrative and Accounting Manual

<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
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)
5020	Beef Commission (BEEF)
5030	Blueberry Commission (BLUE)
5060	Asparagus Commission (ASPAR)
5070	Cranberry Commission (CRAN)
5080	Oilseeds Commission (OIL)
5100	Dairy Products Commission (DAIRY)
5120	Pulse Crops Commission (PULSE)
5150	Fruit Commission (FRUIT)
5210	Hardwoods Commission (HRWD)
5220	Hop Commission (HOP)
5240	Puget Sound Gillnet Salmon Commission (GILLNET)
5250	Potato Commission (POTATO)
5280	Mint Commission (MINT)
5290	Red Raspberry Commission (RASP)
5300	Seed Potato Commission (SEED)
5320	Turf Grass Seed Commission (TURF)





# State Administrative and Accounting Manual

**AGENCY  
NUMBER****AGENCY TITLE**

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)

**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)



## State Administrative and Accounting Manual

<b>AGENCY NUMBER</b>	<b>AGENCY TITLE</b>
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)
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)



# State Administrative and Accounting Manual

## AGENCY NUMBER

## AGENCY TITLE

6930	Renton Technical College (RTC)
6940	Bellingham Technical College (BTC)
6950	Bates Technical College (BATES)
6960	Clover Park Technical College (CPTC)
6990	Community and Technical College System (CTCS)

### **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)



# State Administrative and Accounting Manual

## AGENCY NUMBER

## AGENCY TITLE

### **93 - Bond Retirement and Interest**

0100 Bond Retirement and Interest (BRI)

### **94 - Other Budgeted Expenditures**

0760 Special Appropriations 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).



# State Administrative and Accounting Manual

## AGENCY NUMBER

## AGENCY TITLE

### 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.



## 75.30 Fund / Account Codes

Section	Title	Effective Date	Page Number
75.30.10	GAAP fund types	July 1, 2020	<a href="#">401</a>
75.30.20	Cash and budget type codes	June 1, 2018	<a href="#">402</a>
75.30.30	Fund types and subsidiary accounts - government-wide statement codes	July 1, 2020	<a href="#">404</a>
75.30.40	Roll-up funds and subsidiary accounts - fund statement codes	July 1, 2023	<a href="#">405</a>
75.30.50	Account codes: sequential by code number	Jan. 1, 2024	<a href="#">409</a>
75.30.60	Account codes: alphabetical by title	Jan. 1, 2024	<a href="#">439</a>



## 75.30.10 GAAP fund types

July 1, 2020

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



## 75.30.20 Cash and budget type codes

June 1, 2018

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

1 **Treasury Account**

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**

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**

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**

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**

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 Custodial Funds and Accounts 01E, 03K, 277, and 290.





# State Administrative and Accounting Manual

## 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**

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**

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**

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**

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**

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.



# State Administrative and Accounting Manual

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

July 1, 2020

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



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

July 1, 2023

Fund Type Title / Roll-Up Fund Title	Roll-Up Fund	Fund Statement Code	Threshold level* 6/30/24
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### 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



# State Administrative and Accounting Manual

<b>Fund Type Title / Roll-Up Fund Title</b>	<b>Roll-Up Fund</b>	<b>Fund Statement Code</b>	<b>Threshold level* 6/30/24</b>
<b>Capital Projects Funds</b>			
State Facilities Fund	DA	1Z	1,000,000
Higher Education Facilities Fund	DB	1Z	1,000,000
<b>Permanent Funds</b>			
Higher Ed. Endowment & Other Permanent Funds	EA	1C	1,000,000
Common School Permanent Fund	EC	1Z	1,000,000
<b>2. Proprietary Funds:</b>			
<b>Enterprise Funds</b>			
Workers' Compensation Fund	FB	2A	1,000,000
Lottery Fund	FD	2Z	1,000,000
Institutional Fund	FE	2Z	1,000,000
Unemployment Compensation	FG	2B	1,000,000
Higher Education Student Services Fund	FH	2C	1,000,000
Other Activities Fund	FI	2Z	1,000,000
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
<b>Internal Service Funds</b>			
General Services Fund	GA	3Z	1,000,000
Data Processing Revolving Fund	GB	3Z	1,000,000
Higher Education Revolving Fund	GD	3Z	1,000,000
Risk Management Fund	GE	3Z	1,000,000



# State Administrative and Accounting Manual

Fund Type Title / Roll-Up Fund Title	Roll-Up Fund	Fund Statement Code	Threshold level* 6/30/24
<b>3. FIDUCIARY FUNDS:</b>			
<b>Private-Purpose Trust Funds</b>			
Other Private-Purpose Trust Funds	JD	4C	1,000,000
<b>Investment Trust Funds</b>			
Local Government Pooled Investments Fund	IA	4B	1,000,000
<b>Pension (and other Employee Benefit) Trust Funds</b>			
Public Employees' Retirement System Plan 1 Fund	HA	4A	1,000,000
Public Employees' Retirement System Plan 2 and 3 Defined Benefit Fund	HB	4A	1,000,000
Public Employees' Retirement System Plan 3 Defined Contribution Fund	HC	4A	1,000,000
Teachers' Retirement System Plan 1 Fund	HE	4A	1,000,000
Teachers' Retirement System Plan 2 and 3 Defined Benefit Fund	HF	4A	1,000,000
Teachers' Retirement System Plan 3 Defined Contribution Fund	HG	4A	1,000,000
Public Safety Employees' Retirement System Plan 2	HH	4A	1,000,000
L.E.O.F.F. Retirement System Plan 1 Fund	HI	4A	1,000,000
L.E.O.F.F. Retirement System Plan 2 Fund	HJ	4A	1,000,000
Washington State Patrol Retirement System Plan 2 Fund	HK	4A	N/A
Washington State Patrol Retirement System Plan 1 Fund	HL	4A	1,000,000
Judicial Retirement Fund	HM	4A	442,000
Volunteer Firefighters' Retirement Fund	HN	4A	1,000,000
Judges Supplemental Retirement Defined Contribution Fund	HP	4A	400,000
Judges Retirement Fund	HQ	4A	71,000
School Employees' Retirement System Plan 2 and 3 Defined Benefit Plan	HR	4A	1,000,000



# State Administrative and Accounting Manual

<b>Fund Type Title / Roll-Up Fund Title</b>	<b>Roll-Up Fund</b>	<b>Fund Statement Code</b>	<b>Threshold level* 6/30/24</b>
School Employees' Retirement System Plan 3 Defined Contribution Plan	HS	4A	1,000,000
Deferred Compensation Trust Fund	HT	4A	1,000,000
Reserve Officers' Retirement Fund	HU	4A	1,000,000
Higher Education Retirement Plan Supplemental Benefit Fund	HV	4A	1,000,000

## **Custodial Funds**

Other Custodial Funds	KA	4D	1,000,000
Clearing/Suspense Fund (non-financial reporting)	KB	4D	1,000,000
Local Government Distributions Fund	KC	4D	1,000,000
Pooled Investments Fund (non-financial reporting)	KD	4D	1,000,000
Retiree Health Insurance Fund	KE	4D	1,000,000

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



# State Administrative and Accounting Manual

## 75.30.50 Account codes: sequential by code number

Jan. 1, 2024

Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
<a href="#">001</a>	General Fund	AA	AA	7000	A	1	9390
<a href="#">002</a>	Hospital Data Collection Account	BE	BA	3030	A	1	9323
<a href="#">003</a>	Architects' License Account	BD	BA	2400	A	1	9321
<a href="#">006</a>	Public Records Efficiency, Preservation and Access Account	GA	GA	0850	A	1	9400
<a href="#">007</a>	Winter Recreation Program Account	BF	BA	4650	A	1	9324
<a href="#">014</a>	Forest Development Account	BF	BA	4900	A	1	9324
<a href="#">018</a>	Millersylvania Park Current Account	AC	AA	4650	A	1	9324
<a href="#">01B</a>	ORV and Nonhighway Vehicle Account	BF	BA	4900	A	1	9324
<a href="#">01E</a>	Geothermal Account	AC	AA	4900	A	1	9242
<a href="#">01F</a>	Crime Victims' Compensation Account	BE	BA	2350	B	2	9323
<a href="#">01M</a>	Snowmobile Account	BF	BA	4650	A	1	9324
<a href="#">01N</a>	Institutional Impact Account	AC	AA	3100	A	1	9323
<a href="#">01P</a>	Suspense Account	KB	HD	7000	N	1	9584
<a href="#">01R</a>	Undistributed Receipts Account	KB	HD	0900	N	1	9584
<a href="#">01T</a>	Local Leasehold Excise Tax Account	KC	HD	1400	N	1	9584
<a href="#">024</a>	Professional Engineers' Account	BD	BA	1660	A	1	9321
<a href="#">025</a>	Pilotage Account	BB	BA	2050	A	1	9320
<a href="#">026</a>	Real Estate Commission Account	BD	BA	2400	A	1	9321
<a href="#">027</a>	Reclamation Account	BF	BA	4610	A	1	9324
<a href="#">02A</a>	Surveys and Maps Account	BF	BA	4900	A	1	9324
<a href="#">02G</a>	Health Professions Account	BE	BA	3030	A	1	9323
<a href="#">02H</a>	Business Enterprises Revolving Account	BE	BA	3150	B	1	9323
<a href="#">02J</a>	Certified Public Accountants' Account	BD	BA	1650	A	1	9321
<a href="#">02K</a>	Death Investigations Account	BE	BA	2250	A	1	9323
<a href="#">02M</a>	Essential Rail Assistance Account	BB	BA	4050	A	1	9320



# State Administrative and Accounting Manual

Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
<a href="#">02N</a>	Parkland Acquisition Account	BF	BA	4650	A	1	9324
<a href="#">02P</a>	Flood Control Assistance Account	AC	AA	4610	A	1	9324
<a href="#">02R</a>	Aquatic Lands Enhancement Account	BF	BA	4900	A	1	9324
<a href="#">02W</a>	Timber Tax Distribution Account	BD	BA	1400	A	1	9321
<a href="#">030</a>	Landowner Contingency Forest Fire Suppression Account	BF	BA	4900	B	1	9324
<a href="#">031</a>	State Investment Board Expense Account	AC	AA	1260	A	1	9321
<a href="#">032</a>	State Emergency Water Projects Revolving Account	AC	AA	4610	A	1	9324
<a href="#">034</a>	Local Sales and Use Tax Account	KC	HD	1400	N	1	9584
<a href="#">035</a>	State Payroll Revolving Account	KB	HD	7000	N	1	9584
<a href="#">036</a>	Capitol Building Construction Account	DA	DA	1790	A	1	9330
<a href="#">039</a>	Aeronautics Account	BB	BA	4050	A	1	9320
<a href="#">03A</a>	Excess Earnings Account	AZ	AA	0100	A	1	9238
<a href="#">03B</a>	Asbestos Account	BE	BA	2350	A	1	9323
<a href="#">03C</a>	Emergency Medical Services and Trauma Care Systems Trust Account	BE	BA	3030	A	1	9323
<a href="#">03F</a>	911 Account	BE	BA	2450	A	1	9323
<a href="#">03K</a>	Industrial Insurance Premium Refund Account	BD	BA	2350	B	2	9321
<a href="#">03L</a>	County Criminal Justice Assistance Account	AC	AA	0900	A	1	9325
<a href="#">03M</a>	Municipal Criminal Justice Assistance Account	AC	AA	0900	A	1	9325
<a href="#">03N</a>	Business License Account	BD	BA	1400	A	1	9321
<a href="#">03P</a>	Fire Service Trust Account	BD	BA	2250	A	1	9321
<a href="#">03R</a>	Safe Drinking Water Account	BE	BA	3030	A	1	9323
<a href="#">041</a>	Resource Management Cost Account	BF	BA	4900	A	1	9324
<a href="#">042</a>	Charitable, Educational, Penal and Reformatory Institutions Account	BD	BA	3000	A	1	9323
<a href="#">044</a>	Waste Reduction, Recycling, and Litter Control Account	BD	BA	4610	A	1	9324
<a href="#">045</a>	State Vehicle Parking Account	BD	BA	1790	M	1	9321
<a href="#">048</a>	Marine Fuel Tax Refund Account	BB	BA	2400	A	1	9320





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Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
<a href="#">04B</a>	Natural Resources Real Property Replacement Account	EA	EA	4900	A	1	9232
<a href="#">04E</a>	Uniform Commercial Code Account	BD	BA	2400	A	1	9321
<a href="#">04F</a>	Real Estate Education Program Account	BD	BA	2400	A	2	9321
<a href="#">04H</a>	Surface Mining Reclamation Account	BF	BA	4900	A	1	9324
<a href="#">04M</a>	Recreational Fisheries Enhancement Account	BF	BA	4770	A	1	9324
<a href="#">04R</a>	Drinking Water Assistance Account	BE	BA	3030	A	1	9240
<a href="#">04V</a>	Vehicle License Fraud Account	BD	BA	2250	A	1	9321
<a href="#">04W</a>	Waterworks Operator Certification Account	BE	BA	3030	A	1	9323
<a href="#">051</a>	State and Local Improvements Revolving Account - Waste Disposal Facilities	AC	AA	4610	A	1	9242
<a href="#">055</a>	State and Local Improvements Revolving Account - Waste Disposal Facilities, 1980	AC	AA	4610	A	1	9242
<a href="#">057</a>	State Building Construction Account	DA	DA	7000	A	1	9248
<a href="#">058</a>	Public Works Assistance Account	BH	BA	1030	A	1	9325
<a href="#">05C</a>	Criminal Justice Treatment Account	AC	AA	1070	A	1	9323
<a href="#">05H</a>	Disaster Response Account	BD	BA	2450	A	1	9321
<a href="#">05M</a>	Tourism Development and Promotion Account	AC	AA	1030	A	1	9321
<a href="#">05R</a>	Drinking Water Assistance Administrative Account	BE	BA	3030	A	1	9240
<a href="#">05W</a>	State Drought Preparedness Account	BD	BA	4610	A	1	9324
<a href="#">060</a>	Community and Technical College Capital Projects Account	DB	DA	6990	A	1	9310
<a href="#">061</a>	Eastern Washington University Capital Projects Account	DB	DA	3700	A	1	9310
<a href="#">062</a>	Washington State University Building Account	DB	DA	3650	A	1	9310
<a href="#">063</a>	Central Washington University Capital Projects Account	DB	DA	3750	A	1	9310
<a href="#">064</a>	University of Washington Building Account	DB	DA	3600	A	1	9310
<a href="#">065</a>	Western Washington University Capital Projects Account	DB	DA	3800	A	1	9310
<a href="#">066</a>	The Evergreen State College Capital Projects Account	DB	DA	3760	A	1	9310
<a href="#">06A</a>	Salmon Recovery Account	BF	BA	4670	A	1	9324
<a href="#">06G</a>	Real Estate Appraiser Commission Account	BD	BA	2400	A	1	9321



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Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
<a href="#">06H</a>	Washington State Legacy Project, State Library, and Archives Account	BD	BA	0850	B	2	9321
<a href="#">06J</a>	Securities Prosecution Account	BD	BA	1020	B	2	9321
<a href="#">06K</a>	Lead Paint Account	BE	BA	1030	A	1	9323
<a href="#">06L</a>	Business and Professions Account	BD	BA	2400	A	1	9321
<a href="#">06N</a>	Local Tax Administration Account	AZ	AA	1400	A	2	9238
<a href="#">06R</a>	Real Estate Research Account	BD	BA	2400	A	1	9321
<a href="#">06T</a>	License Plate Technology Account	BD	BA	2400	A	1	9321
<a href="#">070</a>	Outdoor Recreation Account	AC	AA	4670	A	1	9242
<a href="#">071</a>	Warm Water Game Fish Account	BF	BA	4770	A	1	9324
<a href="#">072</a>	State and Local Improvements Revolving Account - Water Supply Facilities	AC	AA	4610	A	1	9242
<a href="#">075</a>	State Social and Health Services Construction Account	DA	DA	3000	A	1	9248
<a href="#">076</a>	Treasury Income Account	KD	HD	7010	N	1	9584
<a href="#">07A</a>	Mortgage Lending Fraud Prosecution Account	BD	BA	1020	B	2	9321
<a href="#">07B</a>	Organ and Tissue Donation Awareness Account	BD	BA	2400	N	2	9323
<a href="#">07E</a>	Contract Harvesting Revolving Account	BF	BA	4900	B	2	9324
<a href="#">07F</a>	Commercial Fisheries Buyback Account	AZ	AA	4770	B	2	9242
<a href="#">07J</a>	“Helping Kids Speak” Account	BE	BA	2400	B	2	9323
<a href="#">07K</a>	Special License Plate Applicant Trust Account	BD	BA	2400	N	2	9321
<a href="#">07L</a>	Legislative International Trade Account	BD	BA	0800	B	2	9321
<a href="#">07N</a>	Produce Railcar Pool Account	BB	BA	4050	B	2	9320
<a href="#">07T</a>	Commemorative Works Account	BD	BA	1790	B	2	9330
<a href="#">07V</a>	Fish and Wildlife Enforcement Reward Account	BF	BA	4770	B	2	9324
<a href="#">07W</a>	Domestic Violence Prevention Account	BE	BA	3000	A	1	9323
<a href="#">080</a>	Grade Crossing Protective Account	BD	BA	2150	A	1	9321
<a href="#">081</a>	State Patrol Highway Account	BA	BA	2250	A	1	9320
<a href="#">082</a>	Motorcycle Safety Education Account	BB	BA	2400	A	1	9320
<a href="#">084</a>	Building Code Council Account	BE	BA	1790	A	1	9323



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Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
<a href="#">086</a>	Fire Service Training Account	BE	BA	2250	A	1	9323
<a href="#">087</a>	Park Land Trust Revolving Account	BF	BA	4900	B	1	9324
<a href="#">08A</a>	Education Legacy Trust Account	BG	BA	7000	A	1	9310
<a href="#">08B</a>	Foster Care Endowed Scholarship Trust Account	AC	AA	3400	N	2	9310
<a href="#">08C</a>	Gonzaga University Alumni Association Account	BG	BA	2400	B	2	9310
<a href="#">08E</a>	Individual Development Account Program Account	AC	AA	1030	B	2	9323
<a href="#">08F</a>	Lighthouse Environmental Programs Account	BF	BA	2400	B	2	9324
<a href="#">08G</a>	Flexible Spending Administrative Account	BE	BA	1070	B	2	9323
<a href="#">08H</a>	Military Department Rental and Lease Account	BD	BA	2450	A	1	9321
<a href="#">08J</a>	Prescription Drug Consortium Account	BE	BA	1070	B	2	9323
<a href="#">08K</a>	Problem Gambling Account	BE	BA	1070	A	1	9323
<a href="#">08L</a>	Ski & Ride Washington Account	BF	BA	2400	B	2	9324
<a href="#">08M</a>	Small City Pavement and Sidewalk Account	BA	BA	4070	A	1	9234
<a href="#">08N</a>	State Financial Aid Account	AC	AA	3400	N	2	9310
<a href="#">08P</a>	State Parks Education and Enhancement Account	BF	BA	4650	B	2	9324
<a href="#">08R</a>	Waste Tire Removal Account	BF	BA	4610	A	1	9324
<a href="#">08T</a>	Transportation Innovative Partnership Account	AZ	AA	4050	B	2	9320
<a href="#">08V</a>	Veterans Stewardship Account	BE	BA	3050	B	2	9323
<a href="#">08W</a>	Washington's National Park Fund Account	BF	BA	2400	B	2	9324
<a href="#">094</a>	Transportation Infrastructure Account	BB	BA	4050	A	1	9320
<a href="#">095</a>	Electrical License Account	BE	BA	2350	A	1	9323
<a href="#">096</a>	Highway Infrastructure Account	BA	BA	4050	A	1	9234
<a href="#">097</a>	Recreational Vehicle Account	BA	BA	4050	B	1	9320
<a href="#">098</a>	Eastern Washington Pheasant Enhancement Account	BF	BA	4770	A	2	9324
<a href="#">099</a>	Puget Sound Capital Construction Account	BA	BA	4050	A	1	9234
<a href="#">09A</a>	We Love Our Pets Account	BD	BA	2400	B	2	9321
<a href="#">09B</a>	Boating Safety Education Certification Account	BF	BA	4650	B	2	9324



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Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
<a href="#">09C</a>	Farm and Forest Account	AC	AA	4670	A	1	9242
<a href="#">09E</a>	Freight Mobility Investment Account	BA	BA	4110	A	1	9234
<a href="#">09G</a>	Riparian Protection Account	AC	AA	4670	A	1	9242
<a href="#">09H</a>	Transportation Partnership Account	BA	BA	4050	A	1	9234
<a href="#">09J</a>	Washington Coastal Crab Pot Buoy Tag Account	BF	BA	4770	B	2	9324
<a href="#">09K</a>	Life Sciences Discovery Account	BE	BA	0750	N	2	9323
<a href="#">09L</a>	Nursing Resource Center Account	BE	BA	3030	B	2	9323
<a href="#">09P</a>	City-County Assistance Account	BD	BA	1400	A	1	9325
<a href="#">09R</a>	Economic Development Strategic Reserve Account	AC	AA	0750	A	1	9321
<a href="#">09T</a>	Washington Main Street Trust Fund Account	BD	BA	3550	N	1	9325
<a href="#">102</a>	Rural Arterial Trust Account	BA	BA	4060	A	1	9234
<a href="#">104</a>	Limited Fish and Wildlife Account	BF	BA	4770	A	1	9324
<a href="#">106</a>	Highway Safety Account	BB	BA	2400	A	1	9320
<a href="#">107</a>	Liquor Excise Tax Account	BD	BA	1400	A	1	9321
<a href="#">108</a>	Motor Vehicle Account	BA	BA	4050	A	1	9234
<a href="#">109</a>	Puget Sound Ferry Operations Account	BA	BA	4050	A	1	9234
<a href="#">10A</a>	Aquatic Algae Control Account	BF	BA	4610	A	1	9324
<a href="#">10B</a>	Home Security Fund Account	BE	BA	1030	A	1	9323
<a href="#">10F</a>	Share the Road Account	BB	BA	2400	B	2	9320
<a href="#">10G</a>	Water Rights Tracking System Account	BF	BA	4610	A	1	9324
<a href="#">10K</a>	Veterans Innovations Program Account	AC	AA	3050	A	1	9323
<a href="#">10P</a>	Columbia River Basin Water Supply Development Account	AC	AA	4610	A	1	9242
<a href="#">10T</a>	Hood Canal Aquatic Rehabilitation Bond Account	AC	AA	4780	A	1	9242
<a href="#">110</a>	Special Wildlife Account	BF	BA	4770	A	1	9324
<a href="#">111</a>	Public Service Revolving Account	BD	BA	2150	A	1	9321
<a href="#">113</a>	Common School Construction Account	BH	BA	3500	A	1	9246
<a href="#">116</a>	Basic Data Account	BF	BA	4610	B	1	9324



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Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
<a href="#">119</a>	Unemployment Compensation Administration Account	BE	BA	5400	A	1	9240
<a href="#">11A</a>	Employment Training Finance Account	BG	BA	6990	B	2	9310
<a href="#">11B</a>	Regional Mobility Grant Program Account	BB	BA	4050	A	1	9320
<a href="#">11E</a>	Freight Mobility Multimodal Account	BB	BA	4110	A	1	9320
<a href="#">11H</a>	Forest and Fish Support Account	BF	BA	4900	A	1	9324
<a href="#">11J</a>	Electronic Products Recycling Account	BF	BA	4610	B	2	9324
<a href="#">11K</a>	Washington Auto Theft Prevention Authority Account	BE	BA	0550	A	1	9323
<a href="#">11M</a>	Poet Laureate Account	AC	AA	3870	B	2	9321
<a href="#">11N</a>	Heritage Barn Preservation Account	AZ	AA	3550	A	1	9321
<a href="#">11P</a>	Large On-Site Sewage Systems Account	BF	BA	3030	B	2	9324
<a href="#">11R</a>	Hospital Infection Control Grant Account	AZ	AA	3030	B	2	9323
<a href="#">11V</a>	Veteran Estate Management Account	BE	BA	3050	M	2	9323
<a href="#">120</a>	Administrative Contingency Account	BE	BA	5400	A	1	9323
<a href="#">125</a>	Site Closure Account	AC	AA	4610	A	1	9324
<a href="#">126</a>	Agricultural Local Account	BF	BA	4950	B	2	9324
<a href="#">128</a>	Grain Inspection Revolving Account	BF	BA	4950	B	2	9324
<a href="#">12C</a>	Affordable Housing for All Account	BE	BA	1030	A	1	9323
<a href="#">12E</a>	Assisted Living Facility Temporary Management Account	BE	BA	3000	B	2	9323
<a href="#">12F</a>	Manufactured/Mobile Home Dispute Resolution Program Account	BD	BA	1000	B	2	9321
<a href="#">12G</a>	Rockfish Research Account	BF	BA	4770	B	2	9324
<a href="#">12H</a>	Uniformed Service Shared Leave Pool Account	BD	BA	2450	N	2	9323
<a href="#">12J</a>	Boating Activities Account	AC	AA	4670	A	1	9324
<a href="#">12K</a>	Puget Sound Scientific Research Account	AZ	AA	4780	A	1	9324
<a href="#">12L</a>	Outdoor Education and Recreation Program Account	AC	AA	4650	B	2	9324
<a href="#">12M</a>	Charitable Organization Education Account	BD	BA	0850	A	1	9321
<a href="#">12N</a>	GET Ready for Math and Science Scholarship Account	BG	BA	3400	N	2	9310
<a href="#">12P</a>	Geoduck Aquaculture Research Account	AC	AA	3600	B	2	9324



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Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
<a href="#">12R</a>	Independent Youth Housing Account	AC	AA	1030	A	1	9323
<a href="#">12T</a>	Traumatic Brain Injury Account	BE	BA	3000	A	1	9323
<a href="#">131</a>	Fair Account	AC	AA	4950	B	2	9325
<a href="#">133</a>	Children's Trust Account	BE	BA	3070	M	2	9323
<a href="#">134</a>	Employment Services Administrative Account	BE	BA	5400	A	1	9323
<a href="#">138</a>	Insurance Commissioner's Regulatory Account	BD	BA	1600	A	1	9321
<a href="#">141</a>	Federal Seizure Account	BD	BA	2250	B	3	9238
<a href="#">143</a>	Institutions of Higher Education Federal Appropriations Account (Morrill Bankhead Jones Act Account)	BG	BA	3650	H	3	9230
<a href="#">144</a>	Transportation Improvement Account	BA	BA	4070	A	1	9234
<a href="#">145</a>	Institutions of Higher Education Grants and Contracts Account	BG	BA	LCLO	H	3	9310
<a href="#">146</a>	Firearms Range Account	BD	BA	4670	A	1	9321
<a href="#">147</a>	Institutions of Higher Education – Plant Account	BG	BA	6990	H	3	9310
<a href="#">148</a>	Institutions of Higher Education Dedicated Local Account	BG	BA	LCLO	H	3	9310
<a href="#">149</a>	Institutions of Higher Education Operating Fees Account	BG	BA	LCLO	B	3	9310
<a href="#">14A</a>	Wildlife Rehabilitation Account	BF	BA	4770	A	1	9324
<a href="#">14B</a>	Budget Stabilization Account	AC	AA	1050	A	1	9250
<a href="#">14C</a>	Puget Sound Recovery Account	AZ	AA	4780	A	1	9324
<a href="#">14E</a>	Washington State Library Operations Account	BD	BA	0850	B	2	9330
<a href="#">14G</a>	Ballast Water and Biofouling Management Account	BF	BA	4770	A	1	9324
<a href="#">14H</a>	Community Preservation and Development Authority Account	AC	AA	1030	A	1	9325
<a href="#">14M</a>	Financial Fraud and Identity Theft Crimes Investigation and Prosecution Account	BD	BA	1030	A	1	9321
<a href="#">14N</a>	Legislative Oral History Account	AC	AA	0110	B	2	9321
<a href="#">14P</a>	Skeletal Human Remains Assistance Account	AC	AA	3550	B	2	9321
<a href="#">14R</a>	Military Department Active State Service Account	BD	BA	2450	A	1	9238
<a href="#">14V</a>	Ignition Interlock Device Revolving Account	BD	BA	2400	A	1	9320
<a href="#">14W</a>	Reduced Cigarette Ignition Propensity Account	BE	BA	2250	B	2	9323



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Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
<a href="#">150</a>	Low Income Weatherization and Structural Rehabilitation Assistance Account	BE	BA	1030	A	1	9323
<a href="#">153</a>	Rural Mobility Grant Program Account	BB	BA	4050	A	1	9320
<a href="#">154</a>	New Motor Vehicle Arbitration Account	BD	BA	1000	A	1	9320
<a href="#">158</a>	Aquatic Land Dredged Material Disposal Site Account	BF	BA	4900	A	1	9324
<a href="#">159</a>	Parks Improvement Account	BF	BA	4650	B	1	9324
<a href="#">15B</a>	Food Animal Veterinarian Conditional Scholarship Account	AZ	AA	3650	M	2	9310
<a href="#">15H</a>	Cleanup Settlement Account	BF	BA	4610	A	1	9260
<a href="#">15J</a>	Building Communities Fund Account	AZ	AA	1030	A	1	9321
<a href="#">15K</a>	Columbia River Water Delivery Account	AC	AA	4610	A	1	9324
<a href="#">15M</a>	Biotoxin Account	BF	BA	3030	A	1	9324
<a href="#">15N</a>	Business Assistance Account	AZ	AA	3650	B	2	9321
<a href="#">15R</a>	Evergreen Jobs Training Account	AZ	AA	6990	A	1	9310
<a href="#">15T</a>	Broadband Mapping Account	BD	BA	1030	B	2	9238
<a href="#">15V</a>	Funeral and Cemetery Account	BD	BA	2400	B	2	9321
<a href="#">15W</a>	Guaranteed Asset Protection Waiver Account	BD	BA	1600	B	2	9321
<a href="#">160</a>	Wood Stove Education and Enforcement Account	BD	BA	4610	A	1	9324
<a href="#">162</a>	Farm Labor Contractor Account	BE	BA	2350	A	1	9323
<a href="#">163</a>	Worker and Community Right to Know Account	BE	BA	2350	A	2	9323
<a href="#">165</a>	Salary Reduction Account	KA	HD	1070	N	2	9584
<a href="#">167</a>	Natural Resources Conservation Areas Stewardship Account	BF	BA	4900	A	1	9324
<a href="#">169</a>	Horse Racing Commission Operating Account	BD	BA	1850	B	2	9321
<a href="#">16A</a>	Judicial Stabilization Trust Account	BD	BA	0550	A	1	9321
<a href="#">16B</a>	Landscape Architects' License Account	BD	BA	2400	B	2	9321
<a href="#">16C</a>	Real Estate and Property Tax Administration Assistance Account	KC	HD	1400	N	2	9584
<a href="#">16E</a>	Specialized Forest Products Outreach and Education Account	BF	BA	4900	B	2	9324



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<a href="#">16F</a>	Washington State Flag Account	AC	AA	0850	B	2	9321
<a href="#">16G</a>	Universal Vaccine Purchase Account	BE	BA	3030	B	2	9323
<a href="#">16J</a>	State Route Number 520 Corridor Account	BB	BA	4050	A	1	9234
<a href="#">16K</a>	Mortgage Recovery Fund Account	AZ	AA	1020	B	2	9321
<a href="#">16L</a>	Accessible Communities Account	BE	BA	5400	B	2	9323
<a href="#">16M</a>	Appraisal Management Company Account	BD	BA	2400	B	1	9321
<a href="#">16N</a>	Disabled Veterans Assistance Account	BE	BA	3050	B	2	9323
<a href="#">16P</a>	Marine Resources Stewardship Trust Account	BF	BA	4900	A	1	9324
<a href="#">16R</a>	Multiagency Permitting Team Account	AC	AA	1050	B	2	9324
<a href="#">16T</a>	Product Stewardship Programs Account	BF	BA	4610	B	2	9324
<a href="#">16V</a>	Water Rights Processing Account	AC	AA	4610	A	1	9324
<a href="#">16W</a>	Hospital Safety Net Assessment Account	BE	BA	1070	A	1	9323
<a href="#">172</a>	Basic Health Plan Trust Account	BE	BA	1070	B	1	9323
<a href="#">176</a>	Water Quality Permit Account	BF	BA	4610	A	1	9324
<a href="#">177</a>	Judicial Retirement Administrative Account	AZ	AA	0550	A	1	9321
<a href="#">17A</a>	County 911 Excise Tax Account	KC	HD	1400	N	2	9584
<a href="#">17B</a>	Home Visiting Services Account	BE	BA	3070	A	1	9323
<a href="#">17C</a>	Opportunity Express Account	AC	AA	6990	A	1	9310
<a href="#">17E</a>	State Efficiency and Restructuring Account	AC	AA	7000	A	1	9321
<a href="#">17F</a>	Washington Opportunity Pathways Account	AC	AA	3400	A	1	9310
<a href="#">17K</a>	Basic Health Plan Stabilization Account	AC	AA	1070	A	1	9323
<a href="#">17L</a>	Foreclosure Fairness Account	BD	BA	1030	B	2	9321
<a href="#">17M</a>	Individual-Based/Portable Background Check Clearance Account	BE	BA	3070	B	2	9311
<a href="#">17N</a>	Complete Streets Grant Program Account	BB	BA	4050	A	1	9320
<a href="#">17P</a>	State Route Number 520 Civil Penalties Account	BB	BA	4050	A	1	9320
<a href="#">17R</a>	Aerospace Training Student Loan Account	AC	AA	3400	M	2	9310
<a href="#">17T</a>	Health Benefit Exchange Account	BE	BA	1070	A	1	9240





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Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
<a href="#">17V</a>	Volunteer Firefighters Account	BE	BA	2400	B	2	9323
<a href="#">17W</a>	Limousine Carriers Account	BB	BA	2400	A	1	9320
<a href="#">180</a>	Local Government Administrative Hearings Account	BD	BA	1100	B	2	9321
<a href="#">182</a>	Underground Storage Tank Account	BF	BA	4610	A	1	9324
<a href="#">184</a>	Local Museum Account Washington State Historical Society	BD	BA	3900	B	3	9311
<a href="#">185</a>	Local Museum Account Eastern Washington State Historical Society	BD	BA	3950	B	3	9311
<a href="#">186</a>	County Arterial Preservation Account	BA	BA	4060	A	1	9234
<a href="#">189</a>	Clarke McNary Account	BF	BA	4900	B	2	9324
<a href="#">18A</a>	Investing in Innovation Account	BD	BA	1030	B	2	9321
<a href="#">18B</a>	Columbia River Basin Taxable Bond Water Supply Development Account	DA	DA	4610	A	1	9330
<a href="#">18C</a>	Native Education Public-Private Partnership Account	AZ	AA	3500	B	2	9311
<a href="#">18E</a>	Educator Certification Processing Account	BD	BA	3500	B	2	9311
<a href="#">18F</a>	High School Completion Account	AZ	AA	3500	B	2	9311
<a href="#">18G</a>	Opportunity Scholarship Match Transfer Account	AC	AA	3400	N	2	9310
<a href="#">18H</a>	Opportunity Expansion Account	AC	AA	3400	A	1	9310
<a href="#">18J</a>	Capital Vessel Replacement Account	BA	BA	4050	A	1	9234
<a href="#">18K</a>	24/7 Sobriety Account	AC	AA	2270	M	2	9321
<a href="#">18L</a>	Hydraulic Project Approval Account	BF	BA	4770	A	1	9324
<a href="#">18M</a>	Music Matters Awareness Account	BE	BA	2400	B	2	9311
<a href="#">18N</a>	Damage Prevention Account	BD	BA	2150	B	2	9321
<a href="#">18R</a>	Seattle Sounders FC Account	BE	BA	2400	B	2	9321
<a href="#">18V</a>	Science, Technology, Engineering, and Mathematics Education Lighthouse Account	AZ	AA	3500	B	2	9311
<a href="#">190</a>	Forest Fire Protection Assessment Account	BF	BA	4900	B	2	9324
<a href="#">193</a>	State Forest Nursery Revolving Account	BF	BA	4900	B	2	9324
<a href="#">195</a>	Energy Account	BF	BA	1030	B	2	9238
<a href="#">196</a>	Unclaimed Personal Property Account	JD	HA	1400	B	2	9400



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Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
<a href="#">197</a>	Statute Law Committee Publications Account	BD	BA	0400	B	2	9321
<a href="#">198</a>	Access Road Revolving Account	BF	BA	4900	B	2	9324
<a href="#">199</a>	Biosolids Permit Account	BF	BA	4610	A	1	9324
<a href="#">19A</a>	Medicaid Fraud Penalty Account	BE	BA	1000	A	1	9323
<a href="#">19B</a>	School for the Blind Account	BE	BA	3510	B	2	9323
<a href="#">19C</a>	Forest Practices Application Account	BF	BA	4900	A	1	9324
<a href="#">19E</a>	4-H Programs Account	BD	BA	2400	B	2	9321
<a href="#">19F</a>	Seattle Seahawks Account	BE	BA	2400	B	2	9311
<a href="#">19H</a>	Center for Deaf and Hard of Hearing Youth Account	BE	BA	3530	B	2	9323
<a href="#">19J</a>	Universal Communications Services Account	AC	AA	2150	B	2	9321
<a href="#">19K</a>	Yakima Integrated Plan Implementation Account	AC	AA	4610	A	1	9242
<a href="#">19L</a>	Charter Schools Oversight Account	AC	AA	3590	A	1	9311
<a href="#">19M</a>	Seattle University Account	BG	BA	2400	B	2	9310
<a href="#">19N</a>	Diesel Idle Reduction Account	AZ	AA	4610	A	1	9324
<a href="#">19P</a>	Child Rescue Account	BD	BA	1000	M	2	9321
<a href="#">19R</a>	Residential Services and Support Account	BE	BA	3000	B	2	9323
<a href="#">19T</a>	DOL Technology Improvement and Data Management Account	BB	BA	2400	A	1	9320
<a href="#">19V</a>	Andy Hill Cancer Research Endowment Fund Match Transfer Account	BE	BA	1030	A	1	9323
<a href="#">19W</a>	Wolf-livestock Conflict Account	BF	BA	4770	B	2	9324
<a href="#">200</a>	Regional Fisheries Enhancement Salmonid Recovery Account	BF	BA	4770	A	1	9242
<a href="#">201</a>	DOL Services Account	BA	BA	2400	A	1	9320
<a href="#">202</a>	Medical Test Site Licensure Account	BE	BA	3030	A	1	9323
<a href="#">204</a>	Volunteer Firefighters' and Reserve Officers' Relief and Pension Administrative Account	BD	BA	2200	A	1	9321
<a href="#">205</a>	Mobile Home Park Relocation Account	BE	BA	1030	B	2	9323
<a href="#">206</a>	Cost of Supervision Account	BE	BA	3100	B	2	9323
<a href="#">207</a>	Hazardous Waste Assistance Account	BF	BA	4610	A	1	9324



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Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
<a href="#">209</a>	Regional Fisheries Enhancement Group Account	BF	BA	4770	B	2	9324
<a href="#">20A</a>	State Flower Account	BF	BA	2400	B	2	9324
<a href="#">20B</a>	Brownfield Redevelopment Trust Fund Account	BF	BA	4610	A	1	9324
<a href="#">20C</a>	Yakima Integrated Plan Implementation Taxable Bond Account	AC	AA	4610	A	1	9324
<a href="#">20D</a>	Certified Public Accounting Scholarship Transfer Account	BG	BA	1650	N	2	9310
<a href="#">20E</a>	Washington Internet Crimes Against Children Account	BD	BA	2270	B	2	9321
<a href="#">20F</a>	Invest in Washington Account	AC	AA	6990	A	1	9310
<a href="#">20G</a>	Washington Farmers and Ranchers Account	BD	BA	2400	B	2	9321
<a href="#">20H</a>	Connecting Washington Account	BA	BA	4050	A	1	9234
<a href="#">20J</a>	Electric Vehicle Account	BB	BA	4050	A	1	9320
<a href="#">20L</a>	Early Start Account	AC	AA	3070	B	2	9311
<a href="#">20M</a>	Puget Sound Taxpayer Accountability Account	BE	BA	1400	A	1	9323
<a href="#">20N</a>	Judy Transportation Future Funding Program Account	BA	BA	4050	A	1	9234
<a href="#">20P</a>	Nursing Facility Quality Enhancement Account	BE	BA	3000	B	2	9323
<a href="#">20R</a>	Radioactive Mixed Waste Account	BF	BA	4610	A	1	9324
<a href="#">20T</a>	Pollution Liability Insurance Agency Underground Storage Tank	BF	BA	4620	A	1	9324
<a href="#">20W</a>	Washington Tennis Account	BD	BA	2400	B	2	9321
<a href="#">210</a>	Fire Protection Contractor License Account	BD	BA	2250	B	2	9321
<a href="#">213</a>	Veterans' Emblem Account	BE	BA	3050	B	2	9323
<a href="#">214</a>	Temporary Worker Housing Account	BE	BA	3030	B	2	9323
<a href="#">215</a>	Special Category C Account	BA	BA	4050	A	1	9234
<a href="#">216</a>	Air Pollution Control Account	BF	BA	4610	A	1	9324
<a href="#">217</a>	Oil Spill Prevention Account	BF	BA	4610	A	1	9324
<a href="#">218</a>	Multimodal Transportation Account	BB	BA	4050	A	1	9320
<a href="#">219</a>	Air Operating Permit Account	BF	BA	4610	A	2	9324
<a href="#">21A</a>	Washington State Wrestling Account	BG	BA	2400	B	2	9310



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Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
<a href="#">21B</a>	Chehalis Basin Account	AC	AA	4610	A	1	9324
<a href="#">21D</a>	Dairy Nutrient Infrastructure Account	AC	AA	4710	A	1	9324
<a href="#">21E</a>	Concealed Pistol License Renewal Notification Account	BD	BA	2400	A	1	9321
<a href="#">21F</a>	Fred Hutch Account	BD	BA	2400	B	2	9321
<a href="#">21G</a>	Washington State Aviation Account	BB	BA	2400	B	2	9320
<a href="#">21H</a>	Wastewater Treatment Plant Operator Certification Account	BF	BA	4610	A	1	9324
<a href="#">21J</a>	Gina Grant Bull Memorial Legislative Page Scholarship Account	AC	AA	0110	B	2	9321
<a href="#">21L</a>	Low-Income Home Rehabilitation Account	AC	AA	1030	B	2	9323
<a href="#">21M</a>	Distracted Driving Prevention Account	BE	BA	0550	A	1	9323
<a href="#">21N</a>	Northeast Washington Wolf-Livestock Management Account	BF	BA	4950	B	2	9324
<a href="#">21P</a>	Sexual Assault Prevention and Response Account	AC	AA	1030	A	1	9321
<a href="#">21Q</a>	Forest Health Revolving Account	BF	BA	4900	B	2	9324
<a href="#">21R</a>	DCYF Contracted Services Performance Improvement Account	AC	AA	3070	A	1	9323
<a href="#">21S</a>	Aquatic Invasive Species Management Account	BF	BA	4770	A	1	9324
<a href="#">21T</a>	Suicide-safer Homes Project Account	AC	AA	3030	B	2	9323
<a href="#">21U</a>	Veterans' In-state Service Shared Leave Pool Account	BD	BA	3050	N	2	9323
<a href="#">21V</a>	Construction Registration Inspection Account	BE	BA	2350	A	1	9323
<a href="#">21W</a>	K-12 Criminal Background Check Account	BD	BA	3500	B	2	9311
<a href="#">222</a>	Freshwater Aquatic Weeds Account	BF	BA	4610	A	1	9324
<a href="#">223</a>	Oil Spill Response Account	BF	BA	4610	A	1	9324
<a href="#">225</a>	Fingerprint Identification Account	BD	BA	2250	A	2	9323
<a href="#">226</a>	State Seizures Account	BD	BA	2250	B	3	9321
<a href="#">22A</a>	State Agency Office Relocation Pool Account	AC	AA	1050	B	2	9321
<a href="#">22B</a>	Highway Worker Memorial Scholarship Account	AC	AA	3400	B	2	9310
<a href="#">22C</a>	Early Learning Facilities Revolving Account	AC	AA	1030	A	1	9325
<a href="#">22D</a>	Early Learning Facilities Development Account	AC	AA	1030	A	1	9325



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Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
<a href="#">22E</a>	Family and Medical Leave Enforcement Account	FL	FA	5400	B	2	9400
<a href="#">22F</a>	Family and Medical Leave Insurance Account	FL	FA	5400	M	2	9400
<a href="#">22G</a>	Photovoltaic Module Recycling Account	BF	BA	4610	B	2	9324
<a href="#">22H</a>	Foster Parent Shared Leave Pool Account	BD	BA	3070	N	2	9323
<a href="#">22J</a>	Abandoned Recreational Vehicle Disposal Account	BB	BA	2400	A	1	9320
<a href="#">22K</a>	Watershed Restoration and Enhancement Account	BF	BA	4610	B	2	9324
<a href="#">22L</a>	Public Use General Aviation Airport Loan Revolving Account	BH	BA	4050	B	2	9325
<a href="#">22M</a>	Energy Efficiency Account	BH	BA	1030	A	1	9325
<a href="#">22N</a>	Fish and Wildlife Federal Lands Revolving Account	BF	BA	4770	B	2	9324
<a href="#">22P</a>	Natural Resources Federal Lands Revolving Account	BF	BA	4900	B	2	9324
<a href="#">22Q</a>	Seattle Mariners Account	BE	BA	2400	B	2	9323
<a href="#">22R</a>	Internet Consumer Access Account	BD	BA	1000	A	1	9321
<a href="#">22S</a>	Landlord Mitigation Program Account	AC	AA	1030	B	2	9323
<a href="#">22T</a>	Statewide Tourism Marketing Account	AC	AA	1030	A	1	9321
<a href="#">22U</a>	Secure Drug Take-back Program Account	BE	BA	3030	A	1	9323
<a href="#">22V</a>	Medical Student Loan Account	AC	AA	3400	M	2	9310
<a href="#">22W</a>	Public Disclosure Transparency Account	BD	BA	0820	A	1	9321
<a href="#">234</a>	Public Works Administration Account	BD	BA	2350	A	1	9325
<a href="#">235</a>	Youth Tobacco and Vapor Products Prevention Account	BD	BA	3030	A	1	9323
<a href="#">237</a>	Recreation Access Pass Account	BF	BA	4650	A	1	9324
<a href="#">23A</a>	Student Loan Advocate Account	BG	BA	3400	B	2	9310
<a href="#">23B</a>	Rural Jobs Program Match Transfer Account	AC	AA	3400	N	2	9310
<a href="#">23C</a>	DOL Tuition Recovery Trust Fund	BG	BA	2400	B	2	9310
<a href="#">23D</a>	Student Achievement Council Tuition Recovery Trust Fund	BG	BA	3400	B	2	9310
<a href="#">23E</a>	Washington History Day Account	AC	AA	3500	B	2	9311
<a href="#">23F</a>	Open Educational Resources Account	AC	AA	3500	B	2	9311
<a href="#">23G</a>	Vulnerable Roadway User Education Account	BB	BA	2280	A	1	9325



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Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
<a href="#">23H</a>	Defense Community Compatibility Account	AC	AA	1030	A	1	9325
<a href="#">23J</a>	Statewide Broadband Account	AC	AA	1030	A	1	9325
<a href="#">23K</a>	Smoke Detection Device Awareness Account	BD	BA	2250	B	2	9321
<a href="#">23L</a>	Indian Health Improvement Reinvestment Account	AC	AA	1070	B	2	9323
<a href="#">23M</a>	County Road Administration Board Emergency Loan Account	BA	BA	4060	B	2	9234
<a href="#">23N</a>	Model Toxics Control Capital Account	BF	BA	4610	A	1	9324
<a href="#">23P</a>	Model Toxics Control Operating Account	BF	BA	4610	A	1	9324
<a href="#">23R</a>	Model Toxics Control Stormwater Account	BF	BA	4610	A	1	9324
<a href="#">23S</a>	Puget Sound Gateway Facility Account	BA	BA	4050	A	1	9320
<a href="#">23T</a>	Congestion Relief Traffic Safety Account	BB	BA	2400	A	1	9320
<a href="#">23V</a>	Voluntary Cleanup Account	BF	BA	4610	A	1	9324
<a href="#">23W</a>	Paint Product Stewardship Account	BF	BA	4610	A	1	9324
<a href="#">244</a>	Habitat Conservation Account	AC	AA	4670	A	1	9242
<a href="#">245</a>	Public Safety Reimbursable Bond Account	DA	DA	1050	A	1	9248
<a href="#">246</a>	Community and Technical College Forest Reserve Account	DB	DA	6990	A	1	9310
<a href="#">24A</a>	Behavioral Health Loan Repayment Program Account	AC	AA	3400	B	2	9310
<a href="#">24B</a>	Foundational Public Health Services Account	BD	BA	3030	A	1	9323
<a href="#">24C</a>	San Juan Islands Programs Account	BB	BA	2400	B	2	9320
<a href="#">24D</a>	Seattle Storm Account	BE	BA	2400	B	2	9323
<a href="#">24E</a>	Washington State Library-Archives Building Account	BD	BA	0850	B	2	9330
<a href="#">24F</a>	Veterans Service Officer Account	AC	AA	3050	B	2	9323
<a href="#">24G</a>	Hemp Regulatory Account	BF	BA	4950	B	2	9324
<a href="#">24H</a>	Career Connected Learning Account	AC	AA	5400	A	1	9310
<a href="#">24J</a>	Workforce Education Investment Account	BG	BA	3400	A	1	9310
<a href="#">24K</a>	Agency Financial Transaction Account	BB	BA	2400	A	1	9320
<a href="#">24L</a>	Ambulance Transport Fund	BE	BA	1070	A	1	9323
<a href="#">24M</a>	Climate Resiliency Account	AC	AA	1050	A	1	9324



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Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
<a href="#">24N</a>	Fish, Wildlife, and Conservation Account	BF	BA	4770	A	1	9324
<a href="#">24P</a>	Insurance Commissioner's Fraud Account	BD	BA	1600	A	1	9321
<a href="#">24Q</a>	Cooper Jones Active Transportation Safety Account	BB	BA	2280	A	1	9320
<a href="#">24R</a>	Energy Independence Act Special Account	BD	BA	1790	B	2	9321
<a href="#">24S</a>	Seattle NHL Hockey Account	BE	BA	2400	B	2	9323
<a href="#">24T</a>	State Firearms Background Check System Account	BD	BA	2250	B	2	9321
<a href="#">24U</a>	Sustainable Farms and Fields Account	AC	AA	4710	A	1	9324
<a href="#">24V</a>	Telebehavioral Health Access Account	BE	BA	1070	A	1	9323
<a href="#">24W</a>	Undocumented Student Support Loan Match Account	AC	AA	3400	N	2	9310
<a href="#">252</a>	Higher Education Non-Proprietary Local Capital Account	DB	DA	LCLO	N	3	9230
<a href="#">253</a>	Education Construction Account	AC	AA	7000	A	1	9310
<a href="#">259</a>	Coastal Crab Account	BF	BA	4770	B	2	9324
<a href="#">25A</a>	Washington Apples Account	BF	BA	2400	B	2	9324
<a href="#">25B</a>	Unemployment Insurance Relief Account	AC	AA	5400	B	2	9238
<a href="#">25C</a>	Elementary and Secondary School Emergency Relief III Account	AC	AA	3500	A	1	9232
<a href="#">25D</a>	Manufacturing and Warehousing Job Centers Account	AC	AA	1400	A	1	9325
<a href="#">25E</a>	Rosa Franklin Legislative Internship Program Scholarship Account	AC	AA	0120	B	2	9321
<a href="#">25F</a>	Forest Resiliency Account	AC	AA	4770	A	1	9324
<a href="#">25G</a>	Manufacturing Cluster Acceleration Account	AC	AA	1030	A	1	9325
<a href="#">25H</a>	Fair Start for Kids Account	AC	AA	3070	A	1	9323
<a href="#">25J</a>	DOT Purple Heart State Account	AZ	AA	4050	B	2	9321
<a href="#">25K</a>	DVA Purple Heart State Account	AC	AA	3050	B	2	9321
<a href="#">25L</a>	MIL Purple Heart State Account	AC	AA	2450	B	2	9321
<a href="#">25M</a>	State Health Care Affordability Account	BE	BA	1070	A	1	9240
<a href="#">25N</a>	Statewide 988 Behavioral Health Crisis Response and Suicide Prevention Line Account	BE	BA	3030	A	1	9323
<a href="#">25P</a>	Wildfire Response, Forest Restoration, and Community Resilience Account	AC	AA	4900	A	1	9324



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<a href="#">25Q</a>	Clean Fuels Program Account	BD	BA	4610	A	1	9324
<a href="#">25R</a>	Recycled Content Account	BD	BA	4610	B	2	9321
<a href="#">25S</a>	Recycling Enhancement Account	BD	BA	4610	B	2	9325
<a href="#">25T</a>	Refrigerant Emission Management Account	BD	BA	4610	A	1	9324
<a href="#">25U</a>	DOL Wage Lien Account	BD	BA	2400	A	1	9321
<a href="#">25V</a>	Washington State Attorney General Charitable Asset Protection Account	BD	BA	1000	B	2	9321
<a href="#">25W</a>	Driver Licensing Technology Support Account	BB	BA	2400	A	1	9320
<a href="#">260</a>	UW Operating Fees Account	BG	BA	3600	A	1	9310
<a href="#">262</a>	Manufactured Home Installation Training Account	BD	BA	2350	A	1	9321
<a href="#">263</a>	Community and Economic Development Fee Account	BD	BA	1030	A	1	9321
<a href="#">267</a>	Recreation Resources Account	BF	BA	4670	A	1	9324
<a href="#">268</a>	Nonhighway and Off-Road Vehicle Activities (NOVA) Program Account	BF	BA	4670	A	1	9324
<a href="#">269</a>	Parks Renewal and Stewardship Account	BF	BA	4650	A	1	9324
<a href="#">26A</a>	Carbon Emissions Reduction Account	BF	BA	4050	A	1	9324
<a href="#">26B</a>	Climate Investment Account	BF	BA	4610	A	1	9324
<a href="#">26C</a>	Climate Commitment Account	BF	BA	4610	A	1	9324
<a href="#">26D</a>	Natural Climate Solutions Account	BF	BA	4610	A	1	9324
<a href="#">26E</a>	Air Quality and Health Disparities Improvement Account	BF	BA	4610	A	1	9324
<a href="#">26F</a>	Billy Frank Jr. National Statuary Hall Collection Fund	AC	AA	0900	B	2	9321
<a href="#">26G</a>	Energy Facility Site Evaluation Council Account	BD	BA	4630	B	2	9321
<a href="#">26H</a>	Washington State Leadership Board Account	AC	AA	0830	A	1	9323
<a href="#">26J</a>	Washington State Leadership Board Special License Plate Account	BE	BA	0830	B	2	9323
<a href="#">26K</a>	School Seismic Safety Grant Program Account	AC	AA	3500	A	1	9246
<a href="#">26M</a>	Climate Active Transportation Account	BB	BA	4050	A	1	9320
<a href="#">26N</a>	Climate Transit Programs Account	BB	BA	4050	A	1	9320
<a href="#">26P</a>	Move Ahead WA Account	BA	BA	4050	A	1	9234





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<a href="#">26Q</a>	Move Ahead WA Flexible Account	BB	BA	4050	A	1	9320
<a href="#">26R</a>	Clean Energy Transition Workforce Account	AC	AA	1050	A	1	9323
<a href="#">26S</a>	Patches Pal License Plate Account	BE	BA	2400	B	2	9323
<a href="#">26T</a>	Washington Student Loan Account	AC	AA	3400	A	1	9310
<a href="#">26U</a>	Apple Health and Homes Account	AC	AA	1030	A	1	9323
<a href="#">26V</a>	Capital Community Assistance Account	AC	AA	1030	A	1	9323
<a href="#">26W</a>	Renewable Fuels Accelerator Account	BF	BA	1030	A	1	9242
<a href="#">271</a>	WSU Operating Fees Account	BG	BA	3650	A	1	9310
<a href="#">274</a>	Adult Family Home Account	BE	BA	3000	B	2	9323
<a href="#">275</a>	CWU Operating Fees Account	BG	BA	3750	A	1	9310
<a href="#">277</a>	State Agency Parking Account	BD	BA	7000	B	1	9321
<a href="#">27A</a>	Energy Efficiency Revolving Loan Capitalization Account	AC	AA	1030	A	1	9244
<a href="#">27B</a>	Electric Vehicle Incentive Account	AC	AA	1030	A	1	9321
<a href="#">27C</a>	Community Reinvestment Account	AC	AA	1030	A	1	9325
<a href="#">27D</a>	Driver Resource Center Fund	BE	BA	2350	B	2	9323
<a href="#">27E</a>	Equitable Access to Credit Program Account	AC	AA	1030	B	2	9325
<a href="#">27F</a>	State Lands Development Authority Capital Account	AZ	AA	1030	A	1	9321
<a href="#">27G</a>	State Lands Development Authority Operating Account	AZ	AA	1030	A	1	9321
<a href="#">27H</a>	Veterans and Military Members Suicide Prevention Account	AC	AA	3050	B	2	9323
<a href="#">27K</a>	Digital Equity Account	AC	AA	1030	A	1	9325
<a href="#">27M</a>	Washington State Global War on Terror Memorial Account	AC	AA	0850	B	2	9321
<a href="#">27N</a>	Washington Wine License Plate Account	BE	BA	2400	B	2	9323
<a href="#">27P</a>	Price Ceiling Unit Emission Reduction Investment Account	BF	BA	4610	A	1	9324
<a href="#">27R</a>	Medication For People Living With HIV Rebate Revenue Account	BE	BA	3030	B	2	9323
<a href="#">27S</a>	Child Sexual Abuse and Sex Trafficking Prevention and Identification Public-Private Partnership Account	BE	BA	3500	B	2	9311
<a href="#">27T</a>	Derelict Structure Removal Account	BF	BA	4900	A	1	9324



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<a href="#">27U</a>	Fire Protection Compliance Account	BD	BA	2250	B	2	9321
<a href="#">27V</a>	Washington State Attorney General Humane Detention Account	BD	BA	1000	B	2	9321
<a href="#">27W</a>	Opioid Abatement Settlement Account	BE	BA	1000	A	1	9323
<a href="#">281</a>	Impaired Driving Safety Account	BB	BA	2400	A	2	9320
<a href="#">283</a>	Juvenile Accountability Incentive Account	BE	BA	3000	A	2	9240
<a href="#">285</a>	Growth Management Planning and Environmental Review Account	BH	BA	1030	A	1	9325
<a href="#">289</a>	Thurston County Capital Facilities Account	DA	DA	1790	A	1	9330
<a href="#">28A</a>	State Hazard Mitigation Revolving Loan Account	BD	BA	2450	A	1	9321
<a href="#">28B</a>	Employee Ownership Revolving Loan Program Account	AC	AA	1030	B	2	9323
<a href="#">28C</a>	Responsible Battery Management Account	BF	BA	4610	B	2	9324
<a href="#">28D</a>	Down Payment Assistance Account	BE	BA	1030	B	2	9323
<a href="#">28E</a>	Emergency Drought Response Account	AC	AA	4610	A	1	9324
<a href="#">28F</a>	Clean Fuels Transportation Investment Account	BD	BA	4610	A	1	9324
<a href="#">28G</a>	Covenant Homeownership Account	BE	BA	1030	A	1	9323
<a href="#">28J</a>	Renewable Energy Local Benefit Account	BD	BA	1400	A	1	9321
<a href="#">28K</a>	State Crime Victim and Witness Assistance Account	AC	AA	0900	A	1	9323
<a href="#">28L</a>	Washington State Eastern Washington Cultural Landscape Feature Account	BD	BA	1790	B	2	9321
<a href="#">28M</a>	Land Bank Account	BF	BA	4900	A	1	9324
<a href="#">28N</a>	Surgical Smoke Evacuation Account	AC	AA	2350	B	2	9323
<a href="#">290</a>	Savings Incentive Account	AC	AA	7000	B	2	9321
<a href="#">291</a>	Education Savings Account	AC	AA	3500	A	1	9321
<a href="#">296</a>	Columbia River Basin Water Supply Revenue Recovery Account	BF	BA	4610	A	1	9324
<a href="#">297</a>	Pipeline Safety Account	BD	BA	2150	A	2	9324
<a href="#">298</a>	Geologists' Account	BD	BA	2400	B	2	9321
<a href="#">300</a>	Financial Services Regulation Account	BD	BA	1020	B	2	9321
<a href="#">303</a>	Highway Bond Retirement Account	CB	CA	0100	A	1	9340



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Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
<a href="#">304</a>	Ferry Bond Retirement Account	CB	CA	0100	A	1	9340
<a href="#">305</a>	Transportation Improvement Board Bond Retirement Account	CB	CA	0100	A	1	9340
<a href="#">315</a>	Dedicated Cannabis Account	BE	BA	1950	A	1	9323
<a href="#">319</a>	Public Health Supplemental Account	BE	BA	3030	A	1	9323
<a href="#">320</a>	Puget Sound Crab Pot Buoy Tag Account	BF	BA	4770	B	2	9324
<a href="#">328</a>	Criminal Justice Training Commission Firing Range Maintenance Account	BD	BA	2270	B	2	9321
<a href="#">347</a>	Washington State University Bond Retirement Account	CA	CA	3650	B	1	9340
<a href="#">348</a>	University of Washington Bond Retirement Account	CA	CA	3600	B	1	9340
<a href="#">355</a>	State Taxable Building Construction Account	AC	AA	7000	A	1	9244
<a href="#">357</a>	Gardner-Evans Higher Education Construction Account	DB	DA	7000	A	1	9230
<a href="#">359</a>	School Construction and Skill Centers Building Account	AC	AA	3500	A	1	9246
<a href="#">364</a>	Military Department Capital Account	DA	DA	2450	A	1	9330
<a href="#">366</a>	Watershed Restoration and Enhancement Bond Account	DA	DA	4610	B	2	9330
<a href="#">367</a>	Chehalis Basin Taxable Account	DA	DA	4610	A	1	9330
<a href="#">373</a>	Coronavirus Capital Projects Account	DA	DA	1050	A	1	9248
<a href="#">377</a>	Watershed Restoration and Enhancement Taxable Bond Account	DA	DA	4610	B	2	9330
<a href="#">380</a>	Debt-Limit General Fund Bond Retirement Account	CA	CA	0100	A	1	9340
<a href="#">381</a>	Debt-Limit Reimbursable Bond Retirement Account	CA	CA	0100	A	1	9340
<a href="#">382</a>	Nondebt-Limit General Fund Bond Retirement Account	CA	CA	0100	A	1	9340
<a href="#">383</a>	Nondebt-Limit Reimbursable Bond Retirement Account	CA	CA	0100	A	1	9340
<a href="#">384</a>	Nondebt-Limit Proprietary Appropriated Bond Retirement Account	CA	CA	0100	A	1	9340
<a href="#">385</a>	Nondebt-Limit Proprietary Nonappropriated Bond Retirement Account	CA	CA	0100	A	1	9340
<a href="#">386</a>	Nondebt-Limit Revenue Bond Retirement Account	CA	CA	0100	A	1	9340
<a href="#">387</a>	University of Washington Facilities Bond Retirement Account	BG	BA	3600	N	3	9310
<a href="#">389</a>	Toll Facility Bond Retirement Account	CD	CA	0100	A	1	9340
<a href="#">401</a>	Correctional Industries Account	FE	FA	3100	M	1	9400



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Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
<a href="#">403</a>	Self - Insurance Revolving Account	GD	GA	3600	N	3	9400
<a href="#">404</a>	State Treasurer's Service Account	BD	BA	0900	A	1	9321
<a href="#">405</a>	Legal Services Revolving Account	GA	GA	1000	A	1	9400
<a href="#">407</a>	Secretary of State's Revolving Account	FI	FA	0850	B	1	9400
<a href="#">408</a>	Coastal Protection Account	BF	BA	4610	B	1	9324
<a href="#">409</a>	Investment Income Account	KD	HD	0900	N	2	9584
<a href="#">410</a>	Transportation Equipment Account	GA	GA	4050	B	1	9400
<a href="#">411</a>	Natural Resources Equipment Account	GA	GA	4900	N	2	9400
<a href="#">413</a>	Municipal Revolving Account	FI	FA	0950	B	2	9400
<a href="#">415</a>	Personnel Service Account	GA	GA	1050	A	1	9400
<a href="#">416</a>	Surplus and Donated Food Commodities Revolving Account	BD	BA	3500	N	2	9323
<a href="#">418</a>	State Health Care Authority Administrative Account	FJ	FA	1070	A	1	9400
<a href="#">421</a>	Education Technology Revolving Fund	GB	GA	1050	B	2	9400
<a href="#">422</a>	Enterprise Services Account	GA	GA	1790	M	2	9400
<a href="#">424</a>	Anti Trust Revolving Account	BD	BA	1000	B	2	9321
<a href="#">432</a>	King Street Railroad Station Facility Account	BB	BA	4050	N	3	9320
<a href="#">433</a>	Shared Game Lottery Account	FD	FA	1160	B	3	9400
<a href="#">436</a>	OFM Labor Relations Service Account	GA	GA	1050	B	2	9400
<a href="#">438</a>	Uniform Dental Plan Benefits Administration Account	FJ	FA	1070	B	2	9400
<a href="#">439</a>	Uniform Medical Plan Benefits Administration Account	FJ	FA	1070	B	2	9400
<a href="#">440</a>	Institutions of Higher Education Stores Account	GD	GA	LCLO	N	3	9400
<a href="#">441</a>	Local Government Archives Account	BD	BA	0850	A	1	9325
<a href="#">442</a>	Legislative Gift Center Account	FI	FA	0370	B	2	9400
<a href="#">443</a>	Institutions of Higher Education Data Processing Account	GD	GA	LCLO	H	3	9400
<a href="#">444</a>	Fish and Wildlife Equipment Revolving Account	GA	GA	4770	B	2	9400
<a href="#">445</a>	Self-Insured Employer Overpayment Reimbursement Account	FB	FA	2350	B	2	9400



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Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
<a href="#">446</a>	Industrial Insurance Rainy Day Fund Account	FB	FA	2350	N	2	9400
<a href="#">447</a>	Information Technology Investment Revolving Account	AC	AA	1050	B	2	9321
<a href="#">448</a>	Institutions of Higher Education Printing Account	GD	GA	LCLO	N	3	9400
<a href="#">449</a>	Certificates of Participation and Other Financing Account - Local	FI	FA	0100	N	2	9400
<a href="#">450</a>	Institutions of Higher Education Other Facilities Account	GD	GA	LCLO	N	3	9400
<a href="#">453</a>	O.M.W.B.E. Enterprises Account	GA	GA	1470	A	2	9400
<a href="#">455</a>	Higher Education Personnel Services Account	GA	GA	1050	A	1	9400
<a href="#">456</a>	Separately Managed State Treasurer's Service Account	FI	FA	0900	N	2	9400
<a href="#">457</a>	Institutions of Higher Education – Retirement Benefits Revolving Account	GD	GA	LCLO	N	3	9400
<a href="#">458</a>	Consolidated Technology Services Revolving Account	GB	GA	1630	M	2	9400
<a href="#">460</a>	Institutions of Higher Education Motor Pool Account	GD	GA	LCLO	N	3	9400
<a href="#">461</a>	Shared Information Technology System Revolving Account	GB	GA	1050	B	2	9400
<a href="#">462</a>	GOV Central Service Account	GA	GA	0750	A	1	9400
<a href="#">463</a>	Washington College Savings Program Account	JD	HA	3400	M	2	9400
<a href="#">466</a>	Statewide Information Technology System Development Revolving Account	GB	GA	1050	A	2	9400
<a href="#">468</a>	Office of Financial Management Central Service Account	GA	GA	1050	A	1	9400
<a href="#">470</a>	Imaging Account	FI	FA	0850	M	2	9400
<a href="#">471</a>	State Patrol Nonappropriated Airplane Revolving Account	GA	GA	2250	B	2	9400
<a href="#">472</a>	Statewide Information Technology System Maintenance and Operations Revolving Account	GB	GA	1050	B	2	9400
<a href="#">473</a>	School Employees' Benefits Board Insurance Reserve Fund	FJ	FA	1070	N	2	9400
<a href="#">474</a>	School Employees' Benefits Board Flexible Spending and Dependent Care Administrative Account	BE	BA	1070	B	2	9323
<a href="#">475</a>	School Employees' Benefits Board Dental Benefits Administration Account	FJ	FA	1070	B	2	9400
<a href="#">477</a>	Lottery Investment Account	FD	FA	1160	N	2	9400
<a href="#">480</a>	Financial Education Public-Private Partnership Account	BD	BA	3500	B	2	9321



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Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
<a href="#">482</a>	Dairy/Forage Facility Revolving Account	GA	GA	3650	N	3	9400
<a href="#">483</a>	Auditing Services Revolving Account	GA	GA	0950	A	1	9400
<a href="#">484</a>	Administrative Hearings Revolving Account	GA	GA	1100	A	1	9400
<a href="#">485</a>	Horse Racing Commission Washington Bred Owners' Bonus Fund and Breeder Awards Account	BD	BA	1850	B	2	9321
<a href="#">489</a>	Pension Funding Stabilization Account	AC	AA	7000	A	1	9321
<a href="#">490</a>	Regional Transportation Investment District Account	AZ	AA	4050	B	2	9320
<a href="#">492</a>	School Employees' Insurance Administrative Account	FJ	FA	1070	A	1	9400
<a href="#">493</a>	School Employees' Insurance Account	FJ	FA	1070	N	2	9400
<a href="#">494</a>	School Employees' Benefits Board Medical Benefits Administrative Account	FJ	FA	1070	B	2	9400
<a href="#">495</a>	Toll Collection Account	BB	BA	4050	N	2	9320
<a href="#">496</a>	Educator Conditional Scholarship Account	BG	BA	3400	M	2	9310
<a href="#">497</a>	Horse Racing Commission Class C Purse Fund Account	BD	BA	1850	B	2	9321
<a href="#">498</a>	Washington State Council of Fire Fighters Benevolent Account	BE	BA	2400	B	2	9323
<a href="#">499</a>	Law Enforcement Memorial Account	BE	BA	2400	B	2	9323
<a href="#">500</a>	Perpetual Surveillance and Maintenance Account	BF	BA	4610	A	1	9324
<a href="#">501</a>	Liquor Revolving Account	BD	BA	1950	A	2	9321
<a href="#">503</a>	Tuition Recovery Trust Account	BG	BA	3540	B	2	9310
<a href="#">505</a>	University of Washington - University Hospital Account	FH	FA	3600	H	3	9400
<a href="#">507</a>	Oyster Reserve Land Account	BF	BA	4770	A	1	9324
<a href="#">508</a>	Miscellaneous Enterprise Activities Account	FI	FA	LCLO	N	3	9400
<a href="#">511</a>	Tacoma Narrows Toll Bridge Account	BA	BA	4050	A	1	9234
<a href="#">512</a>	Institutional Stores Account	FE	FA	LCLO	N	3	9400
<a href="#">513</a>	Derelict Vessel Removal Account	BF	BA	4900	A	1	9324
<a href="#">514</a>	Agricultural Conservation Easements Account	AZ	AA	4710	B	2	9324
<a href="#">515</a>	DNA Data Base Account	BE	BA	2250	B	2	9323
<a href="#">516</a>	Fruit and Vegetable Inspection Account	BF	BA	4950	B	2	9324



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Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
<a href="#">522</a>	Institutions of Higher Education – Associated Students' Account	FH	FA	LCLO	N	3	9400
<a href="#">523</a>	Public Funds Investment Account	IA	HB	0900	N	4	9554
<a href="#">524</a>	Institutions of Higher Education – Bookstore Account	FH	FA	LCLO	N	3	9400
<a href="#">525</a>	Washington State Combined Fund Drive Account	KA	HD	0850	N	2	9584
<a href="#">526</a>	Veterans' Memorial Account	BE	BA	3050	N	3	9323
<a href="#">527</a>	Administrator for Intestate Estates Accounts	JD	HA	1400	N	3	9400
<a href="#">528</a>	Institutions of Higher Education – Parking Account	FH	FA	LCLO	N	3	9400
<a href="#">532</a>	Washington Housing Trust Fund	BE	BA	1030	A	1	9323
<a href="#">534</a>	Washington Graduate Fellowship Trust Account	AC	AA	3400	N	2	9310
<a href="#">535</a>	Alaskan Way Viaduct Replacement Project Account	BB	BA	4050	A	1	9320
<a href="#">536</a>	Federal Food Service Revolving Account	BE	BA	3500	B	2	9240
<a href="#">543</a>	Judicial Information Systems Account	FI	FA	0550	A	2	9400
<a href="#">544</a>	Pollution Liability Insurance Program Trust Account	FI	FA	4620	M	2	9400
<a href="#">545</a>	Heating Oil Pollution Liability Trust Account	FI	FA	4620	B	2	9400
<a href="#">546</a>	Risk Management Administration Account	GE	GA	1790	B	2	9400
<a href="#">547</a>	Liability Account	GE	GA	1790	N	2	9400
<a href="#">548</a>	Law Enforcement Officers' and Fire Fighters' Retirement System Plan 2 Expense Account	AC	AA	3410	B	1	9321
<a href="#">549</a>	Election Account	BD	BA	0850	A	1	9238
<a href="#">550</a>	Transportation 2003 Account (Nickel Account)	BA	BA	4050	A	1	9234
<a href="#">551</a>	Washington Youth and Families Account	AC	AA	1030	M	2	9323
<a href="#">552</a>	Conservation Assistance Revolving Account	AC	AA	4710	A	2	9324
<a href="#">553</a>	Performance Audits of Government Account	BD	BA	0950	B	2	9321
<a href="#">561</a>	Community and Technical College Innovation Account	BG	BA	6990	B	2	9310
<a href="#">562</a>	Skilled Nursing Facility Safety Net Trust Fund Account	BE	BA	3000	A	1	9240
<a href="#">564</a>	Water Pollution Control Revolving Administration Account	BF	BA	4610	A	1	9324
<a href="#">565</a>	Yakima Integrated Plan Implementation Revenue Recovery Account	BF	BA	4610	A	1	9324



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Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
<a href="#">566</a>	Community Forest Trust Account	BF	BA	4900	A	1	9321
<a href="#">567</a>	Long-term Services and Supports Trust Account	FI	FA	3000	M	2	9400
<a href="#">569</a>	Institutions of Higher Education Food Services Account	FH	FA	LCLO	N	3	9400
<a href="#">570</a>	Institutions of Higher Education Other Enterprises Account	FH	FA	LCLO	N	3	9400
<a href="#">571</a>	Multiuse Roadway Safety Account	BA	BA	4050	A	1	9234
<a href="#">573</a>	Institutions of Higher Education Housing and Food Account	FH	FA	LCLO	N	3	9400
<a href="#">575</a>	Vocational Education Revolving Account Corrections	FE	FA	3100	N	3	9400
<a href="#">577</a>	State Lottery Account	FD	FA	1160	B	3	9400
<a href="#">578</a>	Lottery Administrative Account	FD	FA	1160	A	1	9400
<a href="#">595</a>	Interstate 405 and State Route Number 167 Express Toll Lanes Account	BA	BA	4050	A	1	9320
<a href="#">600</a>	Department of Retirement Systems Expense Account	BD	BA	1240	M	1	9321
<a href="#">601</a>	Agricultural Permanent Account	EA	EA	1260	N	1	9230
<a href="#">603</a>	Millersylvania Park Trust Account	EA	EA	4650	N	1	9242
<a href="#">604</a>	Normal School Permanent Account	EA	EA	1260	N	1	9230
<a href="#">605</a>	Permanent Common School Account	EC	EA	1260	N	1	9232
<a href="#">606</a>	Scientific Permanent Account	EA	EA	1260	N	1	9230
<a href="#">607</a>	State University Permanent Account	EA	EA	1260	N	1	9230
<a href="#">608</a>	Accident Account	FB	FA	2350	M	1	9400
<a href="#">609</a>	Medical Aid Account	FB	FA	2350	M	1	9400
<a href="#">610</a>	Accident Reserve Account	FB	FA	2350	N	1	9400
<a href="#">614</a>	Volunteer Firefighters' Relief and Pension Principal Fund	HN	HC	2200	N	1	9550
<a href="#">615</a>	Washington State Patrol Retirement System Plan 1 Account	HL	HC	1240	N	1	960x
<a href="#">616</a>	Judges' Retirement Account	HQ	HC	1240	N	1	960x
<a href="#">620</a>	Unemployment Compensation Account	FG	FA	5400	N	3	9545
<a href="#">622</a>	Unemployment Compensation Federal Employees' Benefit Payment Account	FG	FA	5400	N	3	9545





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Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
<a href="#">624</a>	Reserve Officers' Relief and Pension Principal Fund	HU	HC	2200	N	1	9550
<a href="#">630</a>	Washington State Patrol Retirement System Plan 2 Account	HK	HC	1240	N	1	960x
<a href="#">631</a>	Public Employees' Retirement System Plan 1 Account	HA	HC	1240	N	1	960x
<a href="#">632</a>	Teachers' Retirement System Plan 1 Account	HE	HC	1240	N	1	960x
<a href="#">633</a>	School Employees' Retirement System Combined Plan 2 and 3 Account	HR	HC	1240	N	1	960x
<a href="#">635</a>	Public Safety Employees' Retirement System Plan 2 Account	HH	HC	1240	N	1	960x
<a href="#">636</a>	Foster Care Trust Account	KA	HD	3070	N	3	9584
<a href="#">641</a>	Public Employees' Retirement System Combined Plan 2 and 3 Account	HB	HC	1240	N	1	960x
<a href="#">642</a>	Teachers' Retirement System Combined Plan 2 and 3 Account	HF	HC	1240	N	1	960x
<a href="#">644</a>	Community Services Revolving Account	BE	BA	3100	N	3	9323
<a href="#">645</a>	Washington State Historical Trust Account	BD	BA	LCL0	M	3	9232
<a href="#">649</a>	Discrete Component Unit Processing Account	MZ	MA	LCL0	N	3	9400
<a href="#">651</a>	Institutional Residents' Deposit Account	KA	HD	LCL0	N	3	9584
<a href="#">653</a>	Washington Distinguished Professorship Trust Account	AC	AA	3400	N	2	9310
<a href="#">660</a>	Natural Resources Deposit Account	KA	HD	4900	N	2	9584
<a href="#">661</a>	Higher Education Retirement Plan Supplemental Benefit Fund – University of Washington	HV	HC	1240	N	1	9607
<a href="#">662</a>	Higher Education Retirement Plan Supplemental Benefit Fund – Washington State University	HV	HC	1240	N	1	9607
<a href="#">663</a>	Higher Education Retirement Plan Supplemental Benefit Fund – Eastern Washington University	HV	HC	1240	N	1	9607
<a href="#">664</a>	Higher Education Retirement Plan Supplemental Benefit Fund – Central Washington University	HV	HC	1240	N	1	9607
<a href="#">665</a>	Higher Education Retirement Plan Supplemental Benefit Fund – The Evergreen State College	HV	HC	1240	N	1	9607
<a href="#">667</a>	Higher Education Retirement Plan Supplemental Benefit Fund – Western Washington University	HV	HC	1240	N	1	9607
<a href="#">668</a>	Higher Education Retirement Plan Supplemental Benefit Fund – State Board for Community and Technical Colleges	HV	HC	1240	N	1	9607
<a href="#">687</a>	Rural Rehabilitation Account	BH	BA	4950	N	2	9244
<a href="#">688</a>	Federal Local Rail Service Assistance Account	BB	BA	4050	N	2	9234



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Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
<a href="#">689</a>	Rural Washington Loan Account	BH	BA	1030	A	1	9325
<a href="#">703</a>	COVID-19 Unemployment Account	AC	AA	5400	B	2	9323
<a href="#">704</a>	COVID-19 Public Health Response Account	AC	AA	3030	B	2	9240
<a href="#">706</a>	Coronavirus State Fiscal Recovery Fund	AC	AA	1050	A	1	9240
<a href="#">707</a>	Washington Rescue Plan Transition Account	AC	AA	1050	A	1	9323
<a href="#">708</a>	Salary and Insurance Contributions Increase Revolving Account	AC	AA	7000	M	2	9321
<a href="#">721</a>	Public Employees' and Retirees' Insurance Account	FJ	FA	1070	N	2	9400
<a href="#">722</a>	Deferred Compensation Principal Account	HT	HC	1240	N	1	9551
<a href="#">727</a>	Water Pollution Control Revolving Account	BF	BA	4610	A	1	9242
<a href="#">729</a>	Judicial Retirement Principal Account	HP	HC	0550	N	1	9550
<a href="#">730</a>	Public Employees' and Retirees' Insurance Reserve Account	FJ	FA	1070	N	2	9400
<a href="#">731</a>	Child Care Facility Revolving Account	BE	BA	1030	N	2	9323
<a href="#">732</a>	Nursing Home Civil Penalties Account	BE	BA	3000	N	2	9240
<a href="#">733</a>	Capitol Campus Reserve Account	BD	BA	1790	N	1	9330
<a href="#">734</a>	Centennial Document Preservation and Modernization Account	KC	HD	0900	N	2	9584
<a href="#">737</a>	High Occupancy Vehicle Account	KC	HD	2400	N	2	9584
<a href="#">738</a>	DSHS Trust Account	JD	HA	3000	N	2	9400
<a href="#">739</a>	Certificates of Participation and Other Financing Account - State	GA	GA	0100	N	2	9400
<a href="#">743</a>	College Faculty Awards Trust Account	AC	AA	6990	N	2	9310
<a href="#">746</a>	Hanford Area Economic Investment Account	BH	BA	1030	B	2	9325
<a href="#">747</a>	Health Professionals Loan Repayment and Scholarship Program Account	AC	AA	3400	B	2	9310
<a href="#">748</a>	Washington Career and College Pathways Innovation Challenge Program Account	AC	AA	3400	B	2	9310
<a href="#">749</a>	Governor's ICSEW Account	BD	BA	1050	N	2	9321
<a href="#">752</a>	Institutional Clearing and Transmittal Account	KB	HD	LCLO	N	3	9584
<a href="#">753</a>	DSHS Child Support Services Account	AC	AA	3000	N	3	9323
<a href="#">755</a>	Programs for Children and Families Account	BE	BA	3070	N	3	9323



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Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
<a href="#">757</a>	Maritime Historic Restoration and Preservation Account	KA	HD	2400	N	2	9584
<a href="#">759</a>	Miscellaneous Program Account	BD	BA	LCLO	M	3	9321
<a href="#">761</a>	Basic Health Plan Subscription Account	BE	BA	1070	B	2	9323
<a href="#">763</a>	Center for the Improvement of Student Learning Account	BE	BA	3500	B	2	9323
<a href="#">768</a>	Local Real Estate Excise Tax Account	KC	HD	1400	N	1	9584
<a href="#">773</a>	Washington Interstate Commission on Higher Education Professional Student Exchange Program Trust Account	BG	BA	3400	N	2	9310
<a href="#">774</a>	UW License Plate Account	BG	BA	3600	N	2	9310
<a href="#">775</a>	Seized Contraband Account	KA	HD	1950	N	3	9584
<a href="#">776</a>	WSU License Plate Account	BG	BA	3650	N	2	9310
<a href="#">777</a>	Prostitution Prevention and Intervention Account	BE	BA	1030	A	1	9323
<a href="#">778</a>	WWU License Plate Account	BG	BA	3800	N	2	9310
<a href="#">779</a>	EWU License Plate Account	BG	BA	3700	N	2	9310
<a href="#">780</a>	School Zone Safety Account	BB	BA	2280	A	2	9320
<a href="#">781</a>	Cross-State Trail Account	AC	AA	4650	B	2	9324
<a href="#">783</a>	CWU License Plate Account	BG	BA	3750	N	2	9310
<a href="#">784</a>	Miscellaneous Transportation Programs Account	BB	BA	4050	N	2	9234
<a href="#">785</a>	State Educational Trust Fund Account	BG	BA	3400	B	1	9310
<a href="#">786</a>	TESC License Plate Account	BG	BA	3760	N	2	9310
<a href="#">788</a>	Advanced College Tuition Payment Program Account	FK	FA	3400	M	2	9400
<a href="#">789</a>	Advanced Environmental Mitigation Revolving Account	BF	BA	4050	N	2	9324
<a href="#">790</a>	College Clearing Account	KB	HD	LCLO	N	3	9584
<a href="#">793</a>	Health Insurance Pool Account	AZ	AA	1600	B	2	9321
<a href="#">795</a>	State Investment Board Commingled Monthly Bond Account	KD	HD	1260	N	1	9584
<a href="#">797</a>	Local Tourism Promotion Account	KC	HD	1400	N	2	9584
<a href="#">799</a>	Washington Achieving a Better Life Experience Program Account	JD	HA	1030	N	2	9400
<a href="#">800</a>	Institutional Welfare and Betterment Account	BE	BA	LCLO	N	3	9321



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Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
<a href="#">801</a>	Opportunity Scholarship Custodial Account	KA	HD	1260	N	3	9584
<a href="#">802</a>	School Employees' Benefits Board Salary Reduction Account	KA	HD	1070	N	2	9584
<a href="#">816</a>	Stadium and Exhibition Center Account	BD	BA	1050	B	2	9340
<a href="#">818</a>	Youth Athletic Facility Account	BD	BA	4670	B	1	9325
<a href="#">819</a>	Washington Law Enforcement Officers' and Firefighters' System Plan 1 Retirement Account	HI	HC	1240	N	1	960x
<a href="#">821</a>	Impaired Physician Account	BE	BA	3030	N	2	9323
<a href="#">823</a>	Livestock Nutrient Management Account	BF	BA	4950	B	2	9324
<a href="#">825</a>	Tobacco Settlement Account	BE	BA	7000	A	1	9323
<a href="#">828</a>	Tobacco Prevention and Control Account	AC	AA	3030	A	1	9323
<a href="#">829</a>	Washington Law Enforcement Officers' and Firefighters' System Plan 2 Retirement Account	HJ	HC	1240	N	1	960x
<a href="#">830</a>	Agricultural College Trust Management Account	AC	AA	4900	A	1	9310
<a href="#">833</a>	Developmental Disabilities Endowment Trust Account	BE	BA	1030	M	2	9240
<a href="#">834</a>	Capitol Furnishings Preservation Committee Account	BD	BA	3900	B	2	9330
<a href="#">835</a>	Four Year Student Child Care in Higher Education Account	AC	AA	3400	B	2	9310
<a href="#">838</a>	LEOFF Retirement System Benefits Improvement Account	HJ	HC	3410	N	2	9603
<a href="#">840</a>	Institutions of Higher Education - Custodial Account	KA	HD	LCLO	N	3	9584
<a href="#">841</a>	G. Robert Ross Endowment Account	EA	EA	3800	N	3	9230
<a href="#">842</a>	American Indian Scholarship Endowment Account	EA	EA	3400	N	2	9230
<a href="#">843</a>	Exceptional Faculty Awards Endowment Account	EA	EA	LCLO	N	3	9230
<a href="#">844</a>	Money-Purchase Retirement Savings Administrative Account	BD	BA	1240	B	1	9321
<a href="#">845</a>	Separately Managed Public Funds Investment Account	IA	HB	0900	N	4	9554
<a href="#">846</a>	Grants In Aid Scholarships and Fellowships Account	BG	BA	LCLO	N	3	9310
<a href="#">847</a>	Separately Managed State Agency Investment Account	KD	HD	0900	N	2	9584
<a href="#">849</a>	Institutions of Higher Education Student Loan Account	BG	BA	LCLO	N	3	9310
<a href="#">850</a>	Institutions of Higher Education Work Study Account	BG	BA	LCLO	N	3	9310



# State Administrative and Accounting Manual

Account Code	Account Title	Roll-Up Fund Code	Fund Type Code	Admin. Agency Code	Budget Type Code	Cash Type	Closing GL Code
<a href="#">851</a>	Developmental Disabilities Community Services Account	BE	BA	3000	A	1	9323
<a href="#">852</a>	Foster Care Scholarship Endowment Account	EA	EA	3400	N	2	9230
<a href="#">857</a>	Institutions of Higher Education - Annuity and Life Income Account	EA	EA	LCLO	N	3	9230
<a href="#">859</a>	Institutions of Higher Education Endowment Local Account	EA	EA	LCLO	N	3	9230
<a href="#">860</a>	Institutions of Higher Education Institutional Financial Aid Account	BG	BA	LCLO	N	3	9310
<a href="#">865</a>	State Investment Board Commingled Trust Account	KD	HD	1260	N	1	9584
<a href="#">874</a>	O.A.S.I. Revolving Account	BE	BA	1240	B	1	9323
<a href="#">877</a>	O.A.S.I. Contribution Account	KA	HD	5400	N	1	9584
<a href="#">878</a>	Federal Forest Revolving Account	BD	BA	3500	N	2	9242
<a href="#">880</a>	Advance Right Of Way Revolving Account	BB	BA	4050	N	2	9320
<a href="#">881</a>	Supplemental Pension Account	FB	FA	2350	N	1	9400
<a href="#">882</a>	Washington Judicial Retirement System Account	HM	HC	1240	N	1	960x
<a href="#">883</a>	Second Injury Account	FB	FA	2350	N	1	9400
<a href="#">884</a>	Gambling Revolving Account	BD	BA	1170	B	2	9321
<a href="#">885</a>	Plumbing Certificate Account	BE	BA	2350	A	2	9323
<a href="#">887</a>	Public Facilities Construction Loan Revolving Account	BH	BA	1030	A	1	9325
<a href="#">888</a>	Deferred Compensation Administrative Account	BD	BA	1240	B	1	9321
<a href="#">892</a>	Pressure Systems Safety Account	BE	BA	2350	A	2	9323
<a href="#">893</a>	Radiation Perpetual Maintenance Account	BE	BA	3030	N	1	9323
<a href="#">997</a>	General Capital Assets Subsidiary Account	LA	IA	LCLO	N	3	9850
<a href="#">999</a>	General Long-Term Obligations Subsidiary Account	LB	JA	LCLO	N	3	1820
<a href="#">FH1</a>	Higher Education Blended Component Units	FH	FA	LCLO	N	3	9400
<a href="#">FH2</a>	Higher Education Internal Lending Account	FH	FA	LCLO	N	3	9400

## 75.30.60 Account codes: alphabetical by title

Jan. 1, 2024



## State Administrative and Accounting Manual

<b>Account Code</b>	<b>Account Title</b>
18K	24/7 Sobriety Account
19E	4-H Programs Account
03F	911 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 Accounts
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
26E	Air Quality and Health Disparities Improvement Account
535	Alaskan Way Viaduct Replacement Project Account
24L	Ambulance Transport Fund



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<b>Account Code</b>	<b>Account Title</b>
842	American Indian Scholarship Endowment Account
19V	Andy Hill Cancer Research Endowment Fund Match Transfer Account
424	Anti Trust Revolving Account
26U	Apple Health and Homes 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
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
26F	Billy Frank Jr. National Statuary Hall Collection Fund
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



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<b>Account Code</b>	<b>Account Title</b>
15J	Building Communities Fund Account
06L	Business and Professions Account
15N	Business Assistance Account
02H	Business Enterprises Revolving Account
03N	Business License Account
26V	Capital Community Assistance Account
18J	Capital Vessel Replacement Account
036	Capitol Building Construction Account
733	Capitol Campus Reserve Account
834	Capitol Furnishings Preservation Committee Account
26A	Carbon Emissions Reduction 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
12M	Charitable Organization Education Account
042	Charitable, Educational, Penal and Reformatory Institutions Account
19L	Charter Schools Oversight Account
21B	Chehalis Basin Account
367	Chehalis Basin Taxable Account
731	Child Care Facility Revolving Account
19P	Child Rescue Account
27S	Child Sexual Abuse and Sex Trafficking Prevention and Identification Public-Private Partnership Account





## State Administrative and Accounting Manual

<b>Account Code</b>	<b>Account Title</b>
133	Children's Trust Account
09P	City-County Assistance Account
189	Clarke McNary Account
26R	Clean Energy Transition Workforce Account
25Q	Clean Fuels Program Account
28F	Clean Fuels Transportation Investment Account
15H	Cleanup Settlement Account
26M	Climate Active Transportation Account
26C	Climate Commitment Account
26B	Climate Investment Account
24M	Climate Resiliency Account
26N	Climate Transit Programs Account
259	Coastal Crab Account
408	Coastal Protection Account
790	College Clearing Account
743	College Faculty Awards Trust Account
18B	Columbia River Basin Taxable Bond Water Supply Development Account
10P	Columbia River Basin 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



## State Administrative and Accounting Manual

<b>Account Code</b>	<b>Account Title</b>
14H	Community Preservation and Development Authority Account
27C	Community Reinvestment Account
644	Community Services Revolving Account
17N	Complete Streets Grant Program 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
24Q	Cooper Jones Active Transportation Safety Account
373	Coronavirus Capital Projects Account
706	Coronavirus State Fiscal Recovery Fund
401	Correctional Industries Account
206	Cost of Supervision Account
17A	County 911 Excise Tax Account
186	County Arterial Preservation Account
03L	County Criminal Justice Assistance Account
23M	County Road Administration Board Emergency Loan Account
28G	Covenant Homeownership Account
704	COVID-19 Public Health Response 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



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<b>Account Code</b>	<b>Account Title</b>
275	CWU Operating Fees Account
21D	Dairy Nutrient Infrastructure Account
482	Dairy/Forage Facility Revolving 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 Cannabis Account
23H	Defense Community Compatibility Account
888	Deferred Compensation Administrative Account
722	Deferred Compensation Principal Account
600	Department of Retirement Systems Expense Account
27T	Derelict Structure Removal Account
513	Derelict Vessel Removal Account
851	Developmental Disabilities Community Services Account
833	Developmental Disabilities Endowment Trust Account
19N	Diesel Idle Reduction Account
27K	Digital Equity 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
25U	DOL Wage Lien Account



## State Administrative and Accounting Manual

<b>Account Code</b>	<b>Account Title</b>
07W	Domestic Violence Prevention Account
25J	DOT Purple Heart State Account
28D	Down Payment Assistance Account
04R	Drinking Water Assistance Account
05R	Drinking Water Assistance Administrative Account
25W	Driver Licensing Technology Support Account
27D	Driver Resource Center Fund
753	DSHS Child Support Services Account
738	DSHS Trust Account
25K	DVA Purple Heart State Account
22D	Early Learning Facilities Development Account
22C	Early Learning Facilities Revolving 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
27B	Electric Vehicle Incentive Account
095	Electrical License Account
11J	Electronic Products Recycling Account
25C	Elementary and Secondary School Emergency Relief III Account



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<b>Account Code</b>	<b>Account Title</b>
28E	Emergency Drought Response Account
03C	Emergency Medical Services and Trauma Care Systems Trust Account
28B	Employee Ownership Revolving Loan Program Account
134	Employment Services Administrative Account
11A	Employment Training Finance Account
195	Energy Account
22M	Energy Efficiency Account
27A	Energy Efficiency Revolving Loan Capitalization Account
26G	Energy Facility Site Evaluation Council Account
24R	Energy Independence Act Special Account
422	Enterprise Services Account
27E	Equitable Access to Credit Program Account
02M	Essential Rail Assistance Account
15R	Evergreen Jobs Training Account
779	EWU License Plate Account
843	Exceptional Faculty Awards Endowment Account
03A	Excess Earnings Account
131	Fair Account
25H	Fair Start for Kids 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
878	Federal Forest Revolving Account
688	Federal Local Rail Service Assistance Account
141	Federal Seizure Account
304	Ferry Bond Retirement Account



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<b>Account Code</b>	<b>Account Title</b>
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
27U	Fire Protection Compliance 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
24N	Fish, Wildlife, and Conservation 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
25F	Forest Resiliency 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



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<b>Account Code</b>	<b>Account Title</b>
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
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
462	GOV Central Service 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



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<b>Account Code</b>	<b>Account Title</b>
207	Hazardous Waste Assistance Account
17T	Health Benefit Exchange 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
737	High Occupancy Vehicle Account
18F	High School Completion Account
FH1	Higher Education Blended Component Units
FH2	Higher Education Internal Lending Account
252	Higher Education Non-Proprietary Local Capital Account
455	Higher Education Personnel Services Account
664	Higher Education Retirement Plan Supplemental Benefit Fund – Central Washington University
663	Higher Education Retirement Plan Supplemental Benefit Fund – Eastern Washington University
668	Higher Education Retirement Plan Supplemental Benefit Fund – State Board for Community and Technical Colleges
665	Higher Education Retirement Plan Supplemental Benefit Fund – The Evergreen State College
661	Higher Education Retirement Plan Supplemental Benefit Fund – University of Washington
667	Higher Education Retirement Plan Supplemental Benefit Fund – Western Washington University
662	Higher Education Retirement Plan Supplemental Benefit Fund – Washington State University
303	Highway Bond Retirement Account
096	Highway Infrastructure Account
106	Highway Safety Account
22B	Highway Worker Memorial Scholarship Account





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<b>Account Code</b>	<b>Account Title</b>
10B	Home Security Fund Account
17B	Home Visiting Services Account
10T	Hood Canal Aquatic Rehabilitation Bond Account
497	Horse Racing Commission Class C Purse Fund Account
169	Horse Racing Commission Operating 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
08E	Individual Development Account Program Account
17M	Individual-Based/Portable Background Check Clearance 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
443	Institutions of Higher Education Data Processing Account
148	Institutions of Higher Education Dedicated Local Account



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<b>Account Code</b>	<b>Account Title</b>
859	Institutions of Higher Education Endowment Local 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
448	Institutions of Higher Education Printing Account
440	Institutions of Higher Education Stores Account
849	Institutions of Higher Education Student Loan Account
850	Institutions of Higher Education Work Study Account
840	Institutions of Higher Education - Custodial Account
857	Institutions of Higher Education - Annuity and Life Income Account
143	Institutions of Higher Education Federal Appropriations Account (Morrill Bankhead Jones Act Account)
522	Institutions of Higher Education – Associated Students' Account
524	Institutions of Higher Education – Bookstore Account
528	Institutions of Higher Education – Parking Account
147	Institutions of Higher Education – Plant Account
457	Institutions of Higher Education – Retirement Benefits Revolving Account
138	Insurance Commissioner's Regulatory Account
24P	Insurance Commissioner's Fraud Account
22R	Internet Consumer Access Account
595	Interstate 405 and State Route Number 167 Express Toll Lanes Account
20F	Invest in Washington Account
18A	Investing in Innovation Account
409	Investment Income Account



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<b>Account Code</b>	<b>Account Title</b>
616	Judges' Retirement Account
543	Judicial Information Systems Account
177	Judicial Retirement Administrative Account
729	Judicial Retirement Principal Account
16A	Judicial Stabilization Trust Account
20N	Judy Transportation Future Funding Program Account
283	Juvenile Accountability Incentive Account
21W	K-12 Criminal Background Check Account
432	King Street Railroad Station Facility Account
28M	Land Bank 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
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
838	LEOFF Retirement System Benefits Improvement Account
547	Liability Account
06T	License Plate Technology Account
09K	Life Sciences Discovery Account
08F	Lighthouse Environmental Programs Account
104	Limited Fish and Wildlife Account
17W	Limousine Carriers Account



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<b>Account Code</b>	<b>Account Title</b>
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
150	Low Income Weatherization and Structural Rehabilitation Assistance Account
21L	Low-Income Home Rehabilitation Account
262	Manufactured Home Installation Training Account
12F	Manufactured/Mobile Home Dispute Resolution Program Account
25D	Manufacturing and Warehousing Job Centers Account
25G	Manufacturing Cluster Acceleration 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



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<b>Account Code</b>	<b>Account Title</b>
27R	Medication For People Living With HIV Rebate Revenue Account
25L	MIL Purple Heart State 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
26P	Move Ahead WA Account
26Q	Move Ahead WA Flexible 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



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<b>Account Code</b>	<b>Account Title</b>
26D	Natural Climate Solutions 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
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. Contribution Account
874	O.A.S.I. Revolving Account
453	O.M.W.B.E. Enterprises Account
468	Office of Financial Management Central Service Account
436	OFM Labor Relations Service Account
217	Oil Spill Prevention Account
223	Oil Spill Response Account
23F	Open Educational Resources Account
27W	Opioid Abatement Settlement Account
18H	Opportunity Expansion Account



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<b>Account Code</b>	<b>Account Title</b>
17C	Opportunity Express Account
801	Opportunity Scholarship Custodial Account
18G	Opportunity Scholarship Match Transfer Account
07B	Organ and Tissue Donation Awareness Account
01B	ORV and Nonhighway Vehicle 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
26S	Patches Pal License Plate Account
489	Pension Funding Stabilization Account
553	Performance Audits of Government Account
605	Permanent Common School Account
500	Perpetual Surveillance and Maintenance Account
415	Personnel Service Account
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
544	Pollution Liability Insurance Program Trust Account
08J	Prescription Drug Consortium Account
892	Pressure Systems Safety Account



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<b>Account Code</b>	<b>Account Title</b>
27P	Price Ceiling Unit Emission Reduction Investment 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
641	Public Employees' Retirement System Combined Plan 2 and 3 Account
631	Public Employees' Retirement System Plan 1 Account
887	Public Facilities Construction Loan Revolving Account
523	Public Funds Investment 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
23S	Puget Sound Gateway Facility Account
14C	Puget Sound Recovery Account
12K	Puget Sound Scientific Research Account





## State Administrative and Accounting Manual

<b>Account Code</b>	<b>Account Title</b>
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
25R	Recycled Content Account
25S	Recycling Enhancement Account
14W	Reduced Cigarette Ignition Propensity Account
25T	Refrigerant Emission Management 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
28J	Renewable Energy Local Benefit Account
26W	Renewable Fuels Accelerator Account
624	Reserve Officers' Relief and Pension Principal Fund
19R	Residential Services and Support Account
041	Resource Management Cost Account
28C	Responsible Battery Management Account
09G	Riparian Protection Account



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<b>Account Code</b>	<b>Account Title</b>
546	Risk Management Administration Account
12G	Rockfish Research Account
25E	Rosa Franklin Legislative Internship Program Scholarship 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
708	Salary and Insurance Contributions Increase Revolving 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
633	School Employees' Retirement System Combined Plan 2 and 3 Account
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
19B	School for the Blind Account
26K	School Seismic Safety Grant Program Account
780	School Zone Safety Account
18V	Science, Technology, Engineering, and Mathematics Education Lighthouse Account
606	Scientific Permanent Account



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<b>Account Code</b>	<b>Account Title</b>
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
08M	Small City Pavement and Sidewalk Account
23K	Smoke Detection Device Awareness Account
01M	Snowmobile Account
215	Special Category C Account



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<b>Account Code</b>	<b>Account Title</b>
07K	Special License Plate Applicant Trust Account
110	Special Wildlife Account
16E	Specialized Forest Products Outreach and Education Account
816	Stadium and Exhibition Center Account
22A	State Agency Office Relocation Pool Account
277	State Agency Parking Account
072	State and Local Improvements Revolving Account - Water Supply Facilities
051	State and Local Improvements Revolving Account -Waste Disposal Facilities
055	State and Local Improvements Revolving Account -Waste Disposal Facilities, 1980
057	State Building Construction Account
28K	State Crime Victim and Witness Assistance Account
05W	State Drought Preparedness Account
785	State Educational Trust Fund Account
17E	State Efficiency and Restructuring Account
032	State Emergency Water Projects Revolving Account
08N	State Financial Aid Account
24T	State Firearms Background Check System Account
20A	State Flower Account
193	State Forest Nursery Revolving Account
28A	State Hazard Mitigation Revolving Loan Account
25M	State Health Care Affordability Account
418	State Health Care Authority Administrative Account
795	State Investment Board Commingled Monthly Bond Account
865	State Investment Board Commingled Trust Account
031	State Investment Board Expense Account
27F	State Lands Development Authority Capital Account
27G	State Lands Development Authority Operating Account
577	State Lottery Account



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<b>Account Code</b>	<b>Account Title</b>
08P	State Parks Education and Enhancement Account
081	State Patrol Highway Account
471	State Patrol Nonappropriated Airplane Revolving Account
035	State Payroll Revolving Account
17P	State Route Number 520 Civil Penalties Account
16J	State Route Number 520 Corridor Account
226	State Seizures Account
075	State Social and Health Services Construction Account
355	State Taxable Building Construction Account
404	State Treasurer's Service Account
607	State University Permanent Account
045	State Vehicle Parking Account
25N	Statewide 988 Behavioral Health Crisis Response and Suicide Prevention Line 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
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
28N	Surgical Smoke Evacuation Account
416	Surplus and Donated Food Commodities Revolving Account
02A	Surveys and Maps Account
01P	Suspense Account
24U	Sustainable Farms and Fields Account



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<b>Account Code</b>	<b>Account Title</b>
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
550	Transportation 2003 Account (Nickel Account)
410	Transportation Equipment Account
144	Transportation Improvement Account
305	Transportation Improvement Board Bond Retirement Account
094	Transportation Infrastructure Account
08T	Transportation Innovative Partnership Account
09H	Transportation Partnership Account
12T	Traumatic Brain Injury Account
076	Treasury Income Account
503	Tuition Recovery Trust Account
196	Unclaimed Personal Property Account
182	Underground Storage Tank Account
01R	Undistributed Receipts Account



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<b>Account Code</b>	<b>Account Title</b>
24W	Undocumented Student Support Loan Match Account
620	Unemployment Compensation Account
119	Unemployment Compensation Administration Account
622	Unemployment Compensation Federal Employees' Benefit Payment Account
25B	Unemployment Insurance Relief 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
505	University of Washington - University Hospital Account
348	University of Washington Bond Retirement Account
064	University of Washington Building Account
387	University of Washington Facilities Bond Retirement Account
774	UW License Plate Account
260	UW Operating Fees Account
04V	Vehicle License Fraud Account
11V	Veteran Estate Management Account
27H	Veterans and Military Members Suicide Prevention Account
10K	Veterans Innovations Program Account
24F	Veterans Service Officer Account
08V	Veterans Stewardship Account
213	Veterans' Emblem Account
526	Veterans' Memorial Account
21U	Veterans' In-state Service Shared Leave Pool Account
575	Vocational Education Revolving Account Corrections
23V	Voluntary Cleanup Account



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<b>Account Code</b>	<b>Account Title</b>
17V	Volunteer Firefighters Account
204	Volunteer Firefighters' and Reserve Officers' Relief and Pension Administrative Account
614	Volunteer Firefighters' Relief and Pension Principal Fund
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
748	Washington Career and College Pathways Innovation Challenge Program Account
09J	Washington Coastal Crab Pot Buoy Tag Account
463	Washington College Savings Program 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 on 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
707	Washington Rescue Plan Transition Account
25V	Washington State Attorney General Charitable Asset Protection Account
27V	Washington State Attorney General Humane Detention Account
21G	Washington State Aviation Account





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<b>Account Code</b>	<b>Account Title</b>
525	Washington State Combined Fund Drive Account
498	Washington State Council of Fire Fighters Benevolent Account
28L	Washington State Eastern Washington Cultural Landscape Feature Account
16F	Washington State Flag Account
27M	Washington State Global War on Terror Memorial Account
645	Washington State Historical Trust Account
26H	Washington State Leadership Board Account
26J	Washington State Leadership Board Special License Plate Account
06H	Washington State Legacy Project, State Library, and Archives Account
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
26T	Washington Student Loan Account
20W	Washington Tennis Account
27N	Washington Wine License Plate 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
176	Water Quality Permit Account
16V	Water Rights Processing Account



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<b>Account Code</b>	<b>Account Title</b>
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
25P	Wildfire Response, Forest Restoration, and Community Resilience 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
565	Yakima Integrated Plan Implementation Revenue Recovery Account
20C	Yakima Integrated Plan Implementation Taxable Bond Account
818	Youth Athletic Facility Account
235	Youth Tobacco and Vapor Products Prevention Account



## 75.40 General Ledger Account Codes

Section	Title	Effective Date	Page Number
75.40.10	Sequential by code number	July 1, 2022	<a href="#">469</a>
75.40.20	Sequential by code number with description	July 1, 2022	<a href="#">487</a>

### 75.40.10 Sequential by code number

July 1, 2022

#### 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



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## GL CODE GENERAL LEDGER CODE

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

### **1000 - ASSETS OTHER THAN CAPITAL**

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
1218	Investments with OST Separately Managed Agency Account



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### GL CODE GENERAL LEDGER CODE

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
1321	Lease Receivable
1322	PPP Installment Payments Receivable
1323	Investment Trades Pending Receivable
1324	Salaries and Fringe Benefits Receivable
1328	Tax Liens Receivable



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## GL CODE GENERAL LEDGER CODE

### **1340 - ALLOWANCE FOR UNCOLLECTABLE 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
- 1345 Allowance for Uncollectible Lease 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



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## GL CODE GENERAL LEDGER CODE

- 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
- 1620 Donations/Pledges Receivable
- 1621 Lease Receivable
- 1622 PPP Installment Payments Receivable
- 1629 Present Value Allowance (SAC Only)
- 1694 Capital Asset Receivable

### **1640 - ALLOWANCE FOR UNCOLLECTABLE LONG-TERM RECEIVABLES**

- 1641 Allowance for Uncollectible Taxes Receivable
- 1644 Allowance for Uncollectible Loans Receivable
- 1645 Allowance for Uncollectible Lease Receivable
- 1649 Allowance for Uncollectible Other Receivables

### **1650 - LONG-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL RECEIVABLES**

- 1651 Due from Federal Government



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- 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 Derivative Instruments
- 1974 Deferred Outflows on Pensions
- 1975 Deferred Outflows on Other Postemployment Benefits
- 1976 Deferred Outflow on Asset Retirement Obligations

### **2000 - CAPITAL ASSETS**





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## GL CODE GENERAL LEDGER CODE

### **2100 - NON-DEPRECIABLE CAPITAL ASSETS**

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

### **2200 - IMPROVEMENTS OTHER THAN BUILDINGS, LEASEHOLD IMPROVEMENTS, AND INFRASTRUCTURE**

- 2210 Buildings and Building Improvements
- 2220 Allowance for Depreciation – Buildings
- 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, EQUIPMENTS, SOFTWARE, 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**



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## GL CODE GENERAL LEDGER CODE

2510 Construction in Progress

### **2600 - INTANGIBLE RIGHT-TO-USE CAPITAL ASSETS**

2610 Lease Asset – Land

2620 Allowance for Amortization – Land Lease Asset

2630 Lease Asset – Building

2640 Allowance for Amortization – Building Lease Asset

2650 Lease Asset – Equipment

2660 Allowance for Amortization – Equipment Lease Asset

2670 Subscription Information Technology Asset

2680 Allowance for Amortization – Subscription Information Technology Asset

### **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

3222 Noncash Revenue in Capital Asset Subsidiary Account - 997

3225 Revenue Adjustments/Eliminations (GAAP)

3260 Estimated Accrued Revenues



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## GL CODE GENERAL LEDGER CODE

### **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



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5126	Accrued Prizes Payable (LOT Only)
5127	Accrued Sick Leave Payable
5128	Accrued Compensatory Time Payable
5130	Due to Fiscal Agents
5140	Due to Terminated Employees
5145	Due to Deceased Employees' Estates
5148	L & I Retrospective Program Estimated Premium Refund Payables
5149	L & I Claims Administration Expense Payable

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

5150	Due to Other Funds – Advances
5151	Due to Federal Government
5152	Due to Other Governments
5153	Due to Other Funds
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)



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5169 Other Bonds Payable

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

5171 Installment-Purchase Contracts Payable  
5172 Lease-to-Own Agreements Payable  
5173 Certificates of Participation/Notes Payable  
5174 Right-to-Use Lease Liability  
5175 Subscription Information Technology Liability

### **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  
5183 Long-Term Services and Supports Deductions 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



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## 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 INTRAGOVERNMENTAL PAYABLES**

5251 Due to Federal Government

5252 Due to Other Governments

5253 Due to Other Funds

5254 Due to Other Agencies

5258 Due to Owner Funds – OST Separately Managed Agency Investment Account

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)



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## GL CODE GENERAL LEDGER CODE

5269 Other Bonds Payable

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

5271 Installment-Purchase Contracts Payable

5272 Lease-to-Own Agreements Payable

5273 Certificates of Participation/Notes Payable

5274 Right-to-Use Lease Liability

5275 Subscription Information Technology Liability

### **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

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



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### 5192, 5265, 5266, 5268, 5283, 5288, 5292, 5294, 5295, and 5296 - 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 Derivative Instruments
- 5288 Deferred Inflows on Irrevocable Split-Interest Agreements
- 5292 Unavailable Revenues – Long-term
- 5294 Deferred Inflows on Other Postemployment Benefits
- 5295 Deferred Inflows on Right-to-Use Leases
- 5296 Deferred Inflows on Public-Private or Public-Public Partnerships (PPP)

### 6000 - BUDGETARY AUTHORITY AND ESTIMATED EXPENDITURES

#### 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





# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE

### 6500 - EXPENDITURES/EXPENSES

6505	Accrued Expenditures/Expenses
6510	Cash Expenditures/Expenses
6511	Depreciation/Amortization Expense
6512	Amortization Expense
6514	Capital Asset Acquisitions by Other Financing Sources
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



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE

### **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  
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



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE

- 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**

- 9370 Assigned for Working Capital (OFM Only)
- 9372 Assigned for Other Purposes

### **9390 - UNASSIGNED FUND BALANCE**



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE

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

### **9550 and 9600 - NET POSITION RESTRICTED FOR PENSIONS AND OTHER TRUSTS**

9546 Restricted for Pensions

9550 Restricted for Pensions

9551 Restricted for Deferred Compensation Participants

9554 Restricted for Local Government Pooled Investments Participants

9584 Restricted for Custodial

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)



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE

### 9700 - FUND BALANCE/NET POSITION CHANGES AND CORRECTIONS

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

### 9800 - GENERAL CAPITAL ASSETS VALUATION

- 9850 Investment in General Capital Assets

### 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, 2022

## 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 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.
- 0003 Estimated 25th month cash disbursements



## State Administrative and Accounting Manual

<b>GL CODE</b>	<b>GENERAL LEDGER CODE DESCRIPTION</b>
	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.
0111	Adjusted estimated FTEs Equivalent of 2088 hours of work in a fiscal year. "Adjusted" indicates that this is an allotment change made by the agency and is not reviewed and approved by OFM.
0120	Actual FTEs This GL code is used to record FTEs disbursed from July 1 to June 30.
0130	Accrued FTEs This GL code is used to record FTEs that have not yet been disbursed.
0139	Receivable liquidations This GL code is used to record receivable liquidations.



## State Administrative and Accounting Manual

<b>GL CODE</b>	<b>GENERAL LEDGER CODE DESCRIPTION</b>
0140	FTE liquidations This GL code is used to record FTE liquidations (DSHS and HCA).
0159	Liability liquidations This GL code is used to record liability liquidations.
0311	Adjusted estimated revenue The balance of this GL code represents revenues estimated to be received during the biennium. Adjusted means OFM does not review and approve these estimates.
0611	Approved unallotted Expenditure authority not specifically scheduled for expenditure. Approved means OFM has reviewed and approved these estimates.
0612	Adjusted unallotted Expenditure authority not specifically scheduled for expenditure. Adjusted means OFM does not review and approve these estimates.
0613	Adjusted unallotted Expenditure authority not specifically scheduled for expenditure. Adjusted means OFM does not review and approve these estimates.
0621	Approved allotments Monthly estimates by object and account, reviewed and approved by OFM.
0622	Adjusted allotments 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 Monthly estimates by object and account (Option 1) adjusted by the agency and not approved by OFM.
0631	Approved reserve



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

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

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

The balance of this GL code represents amounts transferred from allotted to reserve status for legislative appropriations. Adjusted represents an allotment change not reviewed by OFM.

0651 Federal cost allocation expenditures

This GL code is used to record federal cost allocation expenditures.

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.





## State Administrative and Accounting Manual

GL CODE	GENERAL LEDGER CODE DESCRIPTION
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.
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.
<b>1200 - INVESTMENTS</b>	
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



## State Administrative and Accounting Manual

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	<p>This GL code is used to record the cost or par value of long-term securities or other assets that (a) are held primarily for the purpose of income or profit and (b) have present service capacity based solely on the ability to generate cash or to be sold to generate cash. These are investments that do not qualify as “Temporary and/or Pooled Cash Investments” (GL Code 1205) or “Short-Term Portion of Long-Term Investments” (GL Code 1209). Fair value adjustments are recorded to “Valuation Allowance – Investments” (GL Code 1280).</p> <p>Changes in fair value are reported in GL Code 1280. Premiums are reported in GL Code 1220 and Discounts are reported in GL Code 1230.</p>
1215	<p>Investments under Reverse Repurchase Agreements</p> <p>This GL code is used to record the carrying value of investments underlying reverse repurchase and similar agreements.</p>
1216	<p>Collateral held under Securities Lending Agreements</p> <p>This GL code is used to record the carrying value of the cash and securities received as collateral from the borrower under securities lending agreements where the state has the ability to pledge or sell the collateral. Corresponding liabilities are recorded in GL Code 5197.</p>
1218	<p>Investments with OST Separately Managed Agency Account</p> <p>This GL code is used to record agency investment of surplus funds with OST in the Separately Managed State Agency Investment Account. Statewide, all GL Codes 1218 and 5258 are to be in balance.</p>
1219	<p>Investments in Commingled Trust Funds (SIB Only)</p> <p>This GL code is used to record cash contributions of nonagency type funds to commingled trust funds. At the end of a fiscal year, this GL code is to equal zero.</p>
1220	<p>Unamortized Premiums on Investments</p> <p>This GL code is used to record that portion of the excess of the amount paid for securities over their face value that has not yet been amortized.</p>
1230	<p>Unamortized Discounts on Investments</p> <p>This GL code is used to record that portion of the excess of the face value of securities over the amount paid for them that has not yet been amortized.</p>
1240	<p>Restricted Cash and Investments – Noncurrent</p>



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

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)

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.

### 1272 Commingled Trust Funds Unamortized Premiums on Investments (SIB Only)

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)

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)

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

This GL code is used to record fair value changes (increases and decreases) relating to investments.

## 1300 - SHORT-TERM RECEIVABLES

Receivables that are due or expected to be collected within one year.

## 1310 and 1320 - SHORT-TERM RECEIVABLES

### 1311 Taxes Receivable

The balance of this GL code represents the uncollected portion of taxes receivable, including associated interest and penalty charges.



## State Administrative and Accounting Manual

<b>GL CODE</b>	<b>GENERAL LEDGER CODE DESCRIPTION</b>
1312	<p>Accounts Receivable</p> <p>The balance of this GL code represents amounts owed on open accounts from private individuals or organizations for goods and services furnished by the state. Although taxes receivable are forms of accounts receivable, they are to be recorded and reported separately in either GL Code 1311 or 1328.</p>
1313	<p>Notes Receivable</p> <p>The balance of this GL code represents the uncollected portion of notes receivable. A note is defined as an unconditional written promise, signed by the maker, to pay a certain sum of money on demand or at a fixed or determinable future time either to the bearer or to the order of a person designated therein. Notes receivable may be held by the state as a designated payee or by endorsement.</p>
1314	<p>Loans Receivable</p> <p>The balance of this GL code represents the uncollected portion of loans receivable. Loans are defined as amounts which have been loaned to individuals or organizations external to the state, including notes taken as security for such loans.</p>
1315	<p>Commingled Trust Funds Interest Receivable (SIB Only)</p> <p>The balance of this GL code represents the amount of interest receivable on commingled trust funds investments.</p>
1316	<p>Interest and Dividends Receivable</p> <p>The balance of this GL code represents the amount of interest and dividends receivable on investments.</p>
1317	<p>Other Interest Receivable</p> <p>The balance of this GL code represents the amount of interest receivable on state contract and loan programs.</p>
1318	<p>Unbilled Receivables</p> <p>The balance of this GL code represents the estimated amount of accounts receivable not yet billed to recipients of government goods and services.</p>
1319	<p>Other Receivables</p> <p>The balance of this GL code represents other receivables billed or supported by other evidence of indebtedness.</p>



## State Administrative and Accounting Manual

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1320	<p>Donations/Pledges Receivable</p> <p>The balance of this GL code represents the amount of private donation pledges due within one year where the eligibility requirements are met and the promise is verifiable, and the resources are measurable and probable of collection.</p>
1321	<p>Lease Receivable</p> <p>The balance of this GL code represents the uncollected portion of leases receivable for state assets leased to individuals or organizations external to the state.</p>
1322	<p>PPP Installment Payments Receivable</p> <p>The balance of this GL code represents the uncollected portion of installment payments receivable entered into as part of public-private and public-public partnership agreements.</p>
1323	<p>Investment Trades Pending Receivable</p> <p>This GL code is used to record the value of the pending proceeds due at settlement date for investment sales recorded on a trade date basis.</p>
1324	<p>Salaries and Fringe Benefits Receivable</p> <p>The balance of this GL code represents receivables due from individuals or organizations for salaries and fringe benefits.</p>
1328	<p>Tax Liens Receivable</p> <p>The balance of this GL code represents legal claims against property which have been exercised because of nonpayment of delinquent taxes, interest, and penalties. Amounts accumulated in this GL code include delinquent taxes, interest and penalties receivable thereon, and costs of converting delinquent taxes into tax liens.</p>
	<p><b>1340 - ALLOWANCE FOR UNCOLLECTIBLE SHORT-TERM RECEIVABLES</b></p> <p>The balances of these allowance accounts are equal to the sum of the amounts estimated to be uncollectible from the current receivable accounts described above. A net receivable balance is reported on the financial statements by deducting the allowance from the receivable balance.</p>
1341	<p>Allowance for Uncollectible Taxes Receivable</p> <p>The balance of this GL code represents the portion of taxes receivable that is estimated will never be collected.</p>



# State Administrative and Accounting Manual

GL CODE	GENERAL LEDGER CODE DESCRIPTION
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.
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.
1345	Allowance for Uncollectible Lease Receivable The balance of this GL code represents the portion of leases 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.
	<b>1350 - SHORT-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL RECEIVABLES</b>
1350	Due from Other Funds - Advances



## State Administrative and Accounting Manual

### GL CODE GENERAL LEDGER CODE DESCRIPTION

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.

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

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.



# State Administrative and Accounting Manual

## GL CODE      GENERAL LEDGER CODE DESCRIPTION

1382      L & I Self Insurance Receivables  
The balance of this GL code represents the current portion of workers compensation amounts due from self-insured employers.

1383      Travel Advances  
The balance of this GL code represents the amount of outstanding travel advances.

### **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.

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**





## State Administrative and Accounting Manual

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1510	<p>Prepaid Expenses</p> <p>The balance of this GL code represents the amount of disbursements made for benefits not yet received. Prepaid expenses differ from deferred charges in that prepaid expenses are spread over a shorter period of time and are regular recurring costs of operations.</p>
<b>1600 - LONG-TERM RECEIVABLES</b>	
<p>Long-Term Receivables are those which are not due or expected to be collected within 12 months.</p>	
1611	<p>Taxes Receivable</p> <p>The balance of this GL code represents the long-term portion of taxes and tax liens receivable, including the associated interest and penalty charges.</p>
1614	<p>Loans Receivable</p> <p>The balance of this GL code represents the long-term portion of loans receivable.</p> <p>Loans are defined as amounts which have been loaned to individuals or organizations external to the state, including notes taken as security for such loans.</p>
1615	<p>Allowance for Forgivable Loans - Nonprofits</p> <p>The balance of this GL code offsets forgivable loans to nonprofit organizations.</p>
1619	<p>Other Receivables</p> <p>The balance of this GL code represents long-term other receivables billed or supported by other evidences of indebtedness.</p>
1620	<p>Donations/Pledges Receivable</p> <p>The balance of this GL code represents the long-term amount of private donation pledges not due within twelve months where the eligibility requirements are met and the promise is verifiable, and the resources are measurable and probable of collection.</p>
1621	<p>Lease Receivable</p> <p>The balance of this GL code represents the long-term portion of leases receivable for state assets leased to individuals or organizations external to the state.</p>



## State Administrative and Accounting Manual

GL CODE	GENERAL LEDGER CODE DESCRIPTION
1622	<p>PPP Installment Payments Receivable</p> <p>The balance of this GL code represents the long-term portion of installment payments receivable entered into as part of public-private and public-public partnership agreements.</p>
1629	<p>Present Value Allowance (SAC Only)</p> <p>This GL code is used to record an offset to GL Code 1619 Other Receivables in accordance with GASB Statement No. 62 to report the actuarial present value of Other Receivables.</p>
1694	<p>Capital Asset Receivable</p> <p>The balance of this GL code represents the estimated carrying value of a capital asset that is to be purchased or constructed by an outside (i.e., non-state) entity and transferred to the state per the terms of the contract, public-private and public-public partnership (PPP), or other agreement.</p>
<b>1640 - ALLOWANCE FOR UNCOLLECTIBLE LONG-TERM RECEIVABLES</b>	
<p>The balances of these allowance accounts are equal to the sum of the amounts estimated to be uncollectible from the long-term receivable accounts described above. A net receivable balance is reported on the financial statements by deducting the allowance from the receivable balance.</p>	
1641	<p>Allowance for Uncollectible Taxes Receivable</p> <p>The balance of this GL code represents the portion of long-term taxes and tax liens receivable that is estimated will never be collected.</p>
1644	<p>Allowance for Uncollectible Loans Receivable</p> <p>The balance of this GL code represents the portion of long-term loans receivable that is estimated will never be collected.</p>
1645	<p>Allowance for Uncollectible Lease Receivable</p> <p>The balance of this GL code represents the portion of long-term leases receivable that is estimated will never be collected.</p>
1649	<p>Allowance for Uncollectible Other Receivables</p> <p>The balance of this GL code represents the portion of long-term other receivables that is estimated will never be collected.</p>



## State Administrative and Accounting Manual

### GL CODE      GENERAL LEDGER CODE DESCRIPTION

#### **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.
- 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.



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

### 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.

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.



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<b>GL CODE</b>	<b>GENERAL LEDGER CODE DESCRIPTION</b>
1960	<p>Restricted Net Pension Asset</p> <p>The balance of this GL code represents the state's proportionate share of overfunded defined benefit pension plans.</p>
<b>1970 - DEFERRED OUTFLOWS OF RESOURCES</b>	
<p>Deferred outflows of resources represent a consumption of net position by the state that is applicable to a future reporting period.</p>	
1971	<p>Deferred Outflows on COP Refundings</p> <p>The balance of this GL code represents the remaining difference (debit balance) between the proceeds of the refunding (new) COP and the net carrying value of the refunded (old) COP. The deferred charge is amortized using GL code 6512 in proprietary accounts and GL code 6593 in the General Long-Term Obligations Subsidiary Account with Subobject WB "Amortization."</p>
1972	<p>Deferred Outflows on Bond Refundings</p> <p>The balance of this GL code represents the remaining difference (debit balance) between the proceeds of the refunding (new) bonds and the net carrying value of the refunded (old) bonds. The deferred charge is amortized using GL code 6512 in proprietary accounts and GL code 6593 in the General Long-Term Obligations Subsidiary Account with Subobject WB "Amortization."</p>
1973	<p>Deferred Outflows on Hedging Derivative Instruments</p> <p>The balance of this GL code represents the decrease in fair value of hedging derivative instruments where the hedged items are neither assets nor liabilities reported at fair value.</p>
1974	<p>Deferred Outflows on Pensions</p> <p>The balance of this GL code represents deferred outflows of resources related to pensions arising from certain changes in the net pension liability. Amounts deferred are amortized through pension expense using subobject BP "Net Pension Liability Adjustment (Proprietary Accounts Only)" or WP "Net Pension Liability Adjustment (General Long-Term Obligations Subsidiary Account Only)."</p>
1975	<p>Deferred Outflows on Other Postemployment Benefits</p>



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## GL CODE GENERAL LEDGER CODE DESCRIPTION

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.

### 2120 Transportation Infrastructure – Modified Approach



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### GL CODE GENERAL LEDGER CODE DESCRIPTION

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.

### 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.



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GL CODE	GENERAL LEDGER CODE DESCRIPTION
2320	<p>Allowance for Depreciation – Improvements other than Buildings</p> <p>The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of assets capitalized as improvements other than buildings.</p>
2350	<p>Leasehold Improvements</p> <p>The balance of this GL code represents the cost of buildings, structural alterations, and improvements added to leased property.</p>
2360	<p>Allowance for Depreciation – Leasehold Improvements</p> <p>The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of the leasehold improvements, or the remaining term of the lease, whichever is shorter.</p>
2370	<p>Infrastructure</p> <p>The balance of this GL code represents the cost of 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."</p>
2380	<p>Allowance for Depreciation – Infrastructure</p> <p>The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of infrastructure.</p>
<b>2400 - FURNISHINGS, EQUIPMENT, COLLECTIONS, AND INTANGIBLES</b>	
2410	<p>Furnishings and Equipment</p> <p>The balance of this GL code represents the acquisition cost of furnishings, equipment, and other tangible property not included elsewhere with a useful life of more than one year.</p>
2420	<p>Allowance for Depreciation – Furnishings and Equipment</p> <p>The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of assets capitalized as furnishings and equipment.</p>





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GL CODE	GENERAL LEDGER CODE DESCRIPTION
2430	<p>Library Resources</p> <p>The balance of this GL code represents the cost of items that are loaned out, such as books, periodicals, and microfilm, that become unusable or dated and require replacement. These are items whose useful lives are diminished by display, educational or research applications, or use.</p> <p>This does not include certain library reserve collections with historical or literary significance where specific criteria have been met and whose useful lives are not diminished over time. Refer to Subsection 30.20.22.a.</p>
2440	<p>Allowance for Depreciation – Library Resources</p> <p>The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of library resources.</p>
2450	<p>Art Collections, Library Reserve Collections, and Museum and Historical Collections</p> <p>The balance of this GL code represents the cost of individual works of art or a group of items of original art work, documents and books with historical or literary significance, and artifacts whose useful lives diminish over time by display or educational or research applications. This would include items subject to deterioration due to weather.</p> <p>This does not include certain art collections, library reserve collections, or museum and historical collections where specific criteria have been met and whose useful lives are not diminished over time. Refer to Subsection 30.20.22.a.</p>
2460	<p>Allowance for Depreciation – Art Collections, Library Reserve Collections, and Museum and Historical Collections</p> <p>The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of art collections, library reserve collections, and museum and historical collections.</p>
2470	<p>Intangible Assets with Definite Useful Lives</p> <p>The balance of this GL code represents the costs of purchased or internally developed intangible assets for which there are factors that limit the useful life of the asset. Factors that could limit the useful life of an intangible asset include legal, contractual, regulatory, technological, or impairment of use. Examples include software, patents, trademarks and copyrights. Refer to GL Code 2140 "Intangible Assets with Indefinite Useful Lives."</p>



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GL CODE	GENERAL LEDGER CODE DESCRIPTION
2480	Allowance for Amortization – Intangible Assets  The balance of this GL code represents accumulated credits made to reflect the expiration of the estimated service life of intangible assets.
<b>2500 - CONSTRUCTION IN PROGRESS</b>	
2510	Construction in Progress  The balance of this GL code represents the cost of construction work undertaken but not yet substantially completed, accepted, and placed into service.
<b>2600 - INTANGIBLE RIGHT-TO-USE CAPITAL ASSETS</b>	
2610	Lease Asset – Land  The balance of this GL code represents the present value of the minimum payments expected to be made, at agreement inception, for the state's right to use another entity's land.
2620	Allowance for Amortization – Land Lease Asset  The balance of this GL code represents accumulated credits made to reflect the decrease in the useful life of the right to use the underlying asset over the lease term.
2630	Lease Asset – Building  The balance of this GL code represents the present value of the minimum payments expected to be made, at agreement inception, for the state's right to use another entity's building or structure.
2640	Allowance for Amortization – Building Lease Asset  The balance of this GL code represents accumulated credits made to reflect the decrease in the useful life of the right to use the underlying asset over the lease term.
2650	Lease Asset – Equipment  The balance of this GL code represents the present value of the minimum payments expected to be made, at agreement inception, for the state's right to use another entity's equipment or other assets not specified elsewhere.



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<b>GL CODE</b>	<b>GENERAL LEDGER CODE DESCRIPTION</b>
2660	Allowance for Amortization – Equipment Lease Asset  The balance of this GL code represents accumulated credits made to reflect the decrease in the useful life of the right to use the underlying asset over the lease term.
2670	Subscription Information Technology Asset  The balance of this GL code represents the present value of the minimum payments expected to be made, at agreement inception, for the state’s right to use another entity’s information technology equipment through a subscription-based arrangement.
2680	Allowance for Amortization – Subscription Information Technology Asset  The balance of this GL code represents accumulated credits made to reflect the decrease in the useful life of the right to use the underlying information technology equipment over the subscription term.
<b>3000 - REVENUES AND OTHER FINANCING SOURCES</b>	
<b>3100 - ESTIMATED REVENUES</b>	
3110	Approved Estimated Revenues  The balance of this GL code represents revenues estimated to be received during the biennium. Approved means OFM has reviewed and approved these estimates.
3198	Estimated Revenue – Original  The balance of this GL code represents original budget revenues estimated to be received during the biennium.
<b>3200 - ACTUAL REVENUES</b>	
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



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### GL CODE GENERAL LEDGER CODE DESCRIPTION

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 balance/net position 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.

#### 3221 Other Financing Sources

This GL code is used to record all other financing sources, such as acquisitions of capital assets through lease agreements, subscription-based IT arrangements, 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.

#### 3222 Noncash Revenue in Capital Asset Subsidiary Account - 997

This GL code is used to record noncash revenues (e.g., amortization of deferred inflows on PPPs) in the General Capital Asset Subsidiary Account (997). This code is not to be used for revenue that will be received in cash in a future period.

#### 3225 Revenue Adjustments/Eliminations (GAAP)



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## GL CODE GENERAL LEDGER CODE DESCRIPTION

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 Administering Agency (OFM 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.

### 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.



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## GL CODE GENERAL LEDGER CODE DESCRIPTION

### 5000 - LIABILITIES

#### 5100 - SHORT-TERM LIABILITIES

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

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.
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.



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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5118	<p>Current Benefits Claims Payable</p> <p>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.</p>
5119	<p>Employee Insurance Benefits Payable</p> <p>The balance of this GL code represents the actuarial value of employee insurance claims payable by the Health Care Authority.</p>
<b>5120, 5130, and 5140 - SHORT-TERM ACCRUED LIABILITIES</b>	
5121	<p>Matured Bonds Payable</p> <p>The balance of this GL code represents amounts of unpaid bonds that have reached or passed maturity date.</p>
5122	<p>Matured Interest Payable</p> <p>The balance of this GL code represents amounts of payable but unpaid interest on bonds.</p>
5123	<p>Investment Trades Pending Payable</p> <p>This GL code is used to record the amount due for investment acquisitions between trade date and settlement date.</p>
5124	<p>Accrued Salaries and Fringe Benefits Payable</p> <p>The balance of this GL code represents salaries and fringe benefits earned but not paid.</p>
5125	<p>Accrued Vacation Leave Payable</p> <p>The balance of this GL code represents salaries and associated payroll related payments for the amount of vacation leave owed but not paid</p>
5126	<p>Accrued Prizes Payable (LOT Only)</p> <p>The balance of this GL code represents amounts of potential lottery prizes payable for all outstanding tickets distributed.</p>
5127	<p>Accrued Sick Leave Payable</p>



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GL CODE	GENERAL LEDGER CODE DESCRIPTION
	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 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 The balance of this GL code represents amounts due to fiscal agents.
5140	Due to Terminated Employees 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 The balance of this GL code represents amounts due to estates of deceased employees.
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.
	<b>5150 - SHORT-TERM INTERGOVERNMENTAL AND INTRAGOVERNMENTAL PAYABLES</b>
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.





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<b>GL CODE</b>	<b>GENERAL LEDGER CODE DESCRIPTION</b>
5151	<p>Due to Federal Government</p> <p>The balance of this GL code represents obligations due to federal agencies.</p>
5152	<p>Due to Other Governments</p> <p>The balance of this GL code represents obligations due to counties, municipalities, school districts, other local units of governments, Indian tribes, and other states.</p>
5153	<p>Due to Other Funds</p> <p>The balance of this GL code represents amounts due to other funds within an agency. This GL code is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1353 and 5153 are to equal each other.</p>
5154	<p>Due to Other Agencies</p> <p>The balance of this GL code represents amounts due to other state agencies. This GL code is to be accompanied by a valid state agency code in the general ledger subsidiary. Statewide, all GL Codes 1354 and 5154 are to be in balance; therefore, every effort should be made to communicate with the other state agencies involved.</p>
5155	<p>Due to Other Funds – Pooled Cash and Investments</p> <p>The balance of this GL code represents amounts due to other funds within an agency that pooled their surplus cash balances into a single fund for the purpose of making investments. Within an agency, all GL Codes 1355 and 5155 are to equal each other.</p>
5156	<p>Due to Owner Funds – Local Government Investment Pool (OST Only)</p> <p>The balance of this GL code represents amounts on deposit with the Local Government Investment Pool that are due to owner funds. Statewide all GL Codes 1206 and 5156 are to be in balance.</p>
5157	<p>Due to Owner Funds – Commingled Trust Funds Investment Income (SIB Only)</p> <p>The balance of this GL code represents cash and noncash investment income recorded in commingled trust funds that are due to owner funds.</p>
5158	<p>Due to Department of Revenue – Taxes</p>



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## GL CODE GENERAL LEDGER CODE DESCRIPTION

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

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 (GO) Bonds Payable

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

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.

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 GO 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.



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GL CODE	GENERAL LEDGER CODE DESCRIPTION
5169	<p>Other Bonds Payable</p> <p>The balance of this GL code represents the principal portion of bonds maturing within one year and not classifiable under any of the other bond payable general ledger accounts.</p>
<b>5170 - SHORT-TERM INSTALLMENTS AND LEASES PAYABLE</b>	
5171	<p>Installment-Purchase Contracts Payable</p> <p>The balance of this GL code represents the current portions of the present value of total future stipulated payments on installment-purchase contracts.</p>
5172	<p>Lease-to-Own Agreements Payable</p> <p>The balance of this GL code represents the current portions of the present value of total future stipulated payments on lease-to-own agreements.</p>
5173	<p>Certificates of Participation/Notes Payable</p> <p>The balance of this GL code represents the portion of the certificates of participation payable issued through the Office of State Treasurer for qualifying asset purchases under 39.94 RCW that are maturing within one year.</p>
5174	<p>Right-to-Use Lease Liability</p> <p>The balance of this GL code represents the current portion of the present value of total future payments of the right to use another entity's asset, other than subscription-based information technology.</p>
5175	<p>Subscription Information Technology Liability</p> <p>The balance of this GL code represents the current portion of the present value of total future payments of the right to use another entity's subscription-based information technology asset.</p>
<b>5180 and 5190 - OTHER SHORT-TERM LIABILITIES</b>	
5180	<p>Paid Family and Medical Leave Deductions Payable</p> <p>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.</p>
5181	<p>Employee Insurance Deductions Payable</p>



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GL CODE	GENERAL LEDGER CODE DESCRIPTION
	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	<b>EBT Authorized Benefits Payable</b> The balance in this GL code represents EBT benefits that have been authorized but have not yet been paid.
5183	<b>Long-Term Services and Supports Deductions Payable</b> The balance in this GL code represents amounts deducted from employees' pay for long-term services and supports premiums.
5184	<b>Tuition Benefits Payable</b> 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	<b>Net Pension Liability</b> 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	<b>Other Postemployment Benefits Liability</b> The balance of this GL code represents the short-term portion of the state's liability for other postemployment benefits (OPEB) provided to retirees.
5187	<b>Industrial Insurance and Medical Aid Deductions Payable</b> 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	<b>Savings Bond Deductions Payable</b> 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	<b>Garnishment Deductions Payable</b>



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GL CODE	GENERAL LEDGER CODE DESCRIPTION
	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 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 The balance of this GL code represents amounts payable for deposits made by customers or contractors.
5193	Liability for Unclaimed Property Refunds 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 This GL code is used to record liabilities arising from the cancellation of warrants or checks.
5195	Deferred Expenditure Recoveries 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.
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.



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

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.

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.



## State Administrative and Accounting Manual

<b>GL CODE</b>	<b>GENERAL LEDGER CODE DESCRIPTION</b>
5228	<p>Accrued Compensatory Time Payable</p> <p>The balance of this GL code represents the noncurrent portion of salaries and associated payroll payments for the amount of compensatory time owed but not paid.</p>
5247	<p>Liability for Deferred Compensation</p> <p>The balance of this GL code represents the long-term amounts payable for employee deferred compensation.</p>
5251	<p>Due to Federal Government</p> <p>The balance of this GL code represents long-term obligations due to federal agencies.</p>
5252	<p>Due to Other Governments</p> <p>The balance of this GL code represents long-term obligations due to counties, municipalities, school districts, other local units of government, Indian tribes and other states.</p>
5253	<p>Due to Other Funds</p> <p>The balance of this GL code represents long-term amounts due to other funds within an agency. This GL code is to be accompanied by a valid fund code in the general ledger subsidiary. Within an agency, all GL Codes 1653 and 5253 are to equal each other.</p>
5254	<p>Due to Other Agencies</p> <p>The balance of this GL code represents long-term amounts due to other state agencies. This GL code is to be accompanied by a valid state agency code in the general ledger subsidiary. Statewide, all GL Codes 1654 and 5254 are to be in balance; therefore, every effort should be made to communicate with the other state agencies involved.</p>
5258	<p>Due to Owner Funds – OST Separately Managed Agency Investment Account</p> <p>The balance of this GL code represents amounts on deposit with the OST Separately Managed State Agency Investment Account that are due to owner funds. Statewide, all GL Codes 1218 and 5258 are to be in balance.</p>
5259	<p>Due to Primary Government</p> <p>The balance in this GL code represents the long-term portion of the amounts due from the state's discrete component units to the primary government of the state.</p>



# State Administrative and Accounting Manual

## GL CODE      GENERAL LEDGER CODE DESCRIPTION

### **5260 - LONG-TERM BONDS PAYABLE**

- 5261      General Obligation (GO) 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.
- 5263      Limited Obligation Bonds Payable  
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 GO Bonds Payable  
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)  
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  
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  
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-to-Own Agreements Payable





## State Administrative and Accounting Manual

### GL CODE GENERAL LEDGER CODE DESCRIPTION

The balance of this GL code represents the long-term portions of the present value of total future stipulated payments on lease-to-own agreements.

#### 5273 Certificates of Participation/Notes Payable

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.

#### 5274 Right-to-Use Lease Liability

The balance of this GL code represents the long-term portion of the present value of total future payments of the right to use another entity's asset, other than subscription-based information technology.

#### 5275 Subscription Information Technology Liability

The balance of this GL code represents the long-term portion of the present value of total future payments of the right to use another entity's subscription-based information technology asset.

### 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



## State Administrative and Accounting Manual

### GL CODE GENERAL LEDGER CODE DESCRIPTION

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.

5289 Asset Retirement Obligation

The balance of this GL code represents the legally enforceable liability associated with the retirement of a tangible capital asset.

5290 Unearned Revenues

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

The balance of this GL code represents long-term amounts payable for deposits made by customers or contractors.

5293 Liability for Unclaimed Property Refunds

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

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



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

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

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

The balance of this GL code represents the original issue premium (OIP) on the sale of a bond that remains to be amortized over the remaining life of the bonds. This GL code is used when the OIP is material in proprietary and trust funds as well as for government-wide reporting (which use the economic resources measurement focus and accrual basis of accounting). Governmental funds (which use the modified accrual, current financial resources basis of accounting) record OIP to GL Code 3210 Revenue Source Code 0863 "Original Issue Premium - Bonds."

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, 5265, 5266, 5268, 5283, 5288, 5292, 5294, 5295, and 5296 - 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 – Short-term

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



## State Administrative and Accounting Manual

### GL CODE GENERAL LEDGER CODE DESCRIPTION

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 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.

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 Derivative Instruments

The balance of this GL code represents the increase in fair value of hedging derivative instruments 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 – Long-term

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



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

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)."

5295 Deferred Inflows on Right-to-Use Leases

The balance of this GL code represents deferred inflows of resources related to future lease payments for state assets leased to individuals or organizations external to the state.

5296 Deferred Inflows on Public-Private or Public-Public Partnerships (PPP)

The balance of this GL code represents deferred inflows of resources related to future installment payments and capital assets acquired through public-private and public-public partnership (PPP) agreements.

## 6000 - BUDGETARY AND EXPENDITURE/EXPENSE CONTROL

### 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

6120 Approved Lapsing

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.)



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

### 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

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."



## State Administrative and Accounting Manual

GL CODE	GENERAL LEDGER CODE DESCRIPTION
6514	<p>Capital Asset Acquisitions by Other Financing Sources</p> <p>This GL code is used to record acquisitions of capital assets through lease agreements, subscription-based IT arrangements, or certificates of participation (COPs). GL 6514 should be used only in governmental funds. In most cases, GL Code 6514 should equal GL Code 3221.</p>
6515	<p>Bad Debts Expense</p> <p>This GL code is used to record the expense recognized in the process of valuing accounts receivable that had revenue as the offsetting entry. It indicates the portion of receivables that is estimated never to be collected.</p>
6516	<p>Cost of Goods Sold</p> <p>This GL code is used to record the inventory cost incurred upon sale of purchased or produced merchandise held for resale. (Used only with sub-objects FA through FJ.)</p>
6525	<p>Expense Adjustments/Eliminations (GAAP)</p> <p>This GL code is used in allotted funds when a difference occurs in GAAP and budgetary recording of an accounting event. For example, when purchasing a capital asset in an allotted enterprise fund, it is necessary to debit the appropriate capital asset account and credit cash or accounts payable. For budgetary accounting, it is also necessary to debit GL Code 6505 or 6510 and credit this GL code.</p>
6560	<p>Estimated Accrued Expenditures/Expenses</p> <p>This GL code is used at the end of an expenditure authority period to record estimated expenditures/expenses for goods and/or services received by June 30 for which the exact amount is not known.</p>
6591	<p>Depreciation/Amortization Expense (General Capital Assets Subsidiary Account Only)</p> <p>This GL code is used to record depreciation and amortization computed on capital assets owned by governmental fund type accounts in the General Capital Assets Subsidiary Account. GL Code 6591 is to be offset by an entry to the appropriate GL Code series 2XXX, "Allowance for Depreciation" or "Allowance for Amortization – Intangible Assets." Only used with Subobject WA "Depreciation/Amortization."</p>
6592	<p>Interest Expense (General Long-Term Obligations Subsidiary Account Only)</p>



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GL CODE	GENERAL LEDGER CODE DESCRIPTION
	<p>This GL code is used to recognize accrued interest expense on bonds recorded in the General Long-Term Obligations Subsidiary Account. Only used with Subobject PB "Interest."</p>
6593	<p>Amortization Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This GL code is used to recognize amortization of premiums and discounts on debt or equity instruments as well as deferred outflows and inflows on debt refundings recorded in the General Long-Term Obligations Subsidiary Account. Only used with Subobject WB "Amortization."</p>
6594	<p>Pollution Remediation Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This GL code is used to recognize pollution remediation expenses related to governmental fund type accounts in the General Long-Term Obligations Subsidiary Account. GL Code 6594 is to be offset by an entry to GL Code 5287 "Pollution Remediation Obligation." Only used with Subobject WE "Pollution Remediation (General Long-Term Obligations Subsidiary Account Only)."</p>
6595	<p>Other Postemployment Benefits Expense (General Long-Term Obligations Subsidiary Account Only)</p> <p>This GL code is used to recognize expense for postemployment benefits for employees of governmental fund type accounts in the General Long-Term Obligations Subsidiary Account. GL Code 6595 is only used with Subobject WR "Other Postemployment Benefits (General Long-Term Obligations Subsidiary Account Only)."</p>
6596	<p>Excess Contributions for Pension Benefits (General Long-Term Subsidiary Account Only)</p> <p>This GL code is used to record the current year adjustment to the cumulative total of the state's contributions for pension benefits in excess of the annual required contributions (ARC) in the General Long-Term Obligations Subsidiary Account. GL Code 6596 is to be offset with an entry to GL Code 1960 "Net Pension Asset." Only used with Subobject WP "Net Pension Liability Adjustment (General Long-Term Obligations Subsidiary Account Only)."</p>
6597	<p>Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)</p> <p>This GL code is used to record the difference between the cost of a capital asset and its accumulated depreciation when the asset is disposed of or written off. To be used in the General Capital Assets Subsidiary Account only with Subobject WF "Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)."</p>





## State Administrative and Accounting Manual

### GL CODE GENERAL LEDGER CODE DESCRIPTION

6598 Pension Expense (General Long-Term Obligations Subsidiary Account Only)

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)

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

This GL code is used for all treasury funds to record all cash received and recorded by an agency, but not yet posted by the State Treasurer.

7120 Warrants In-Process/ACH (Automated Clearing House) Payments In-Process

This GL code is used for all treasury funds to record the amount of all warrants prepared and recorded by an agency, but not yet signed and returned to the agency by the State Treasurer. This GL code is also used to record ACH payments.

7130 Warrant Cancellations In-Process

This GL code is used for all treasury funds to record the amount of all warrant cancellations recorded by an agency, but not yet posted by the State Treasurer.

7140 Journal Vouchers In-Process

This GL code is used for all treasury funds to record the amount of all interfund or interagency Journal Vouchers for cash transfers which have been recorded by or on behalf of an agency, but not yet posted by the State Treasurer, or posted by the State Treasurer but not yet posted by the agency. This GL code is also used to record IAPs (Inter-Agency Payments) and IFTs (Interfund Transactions) which are automated transactions.



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

### 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."

##### 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 1659) do not represent available spendable resources even though they are a component of net current assets.



## State Administrative and Accounting Manual

GL CODE	GENERAL LEDGER CODE DESCRIPTION
9230	<p>Restricted for Higher Education</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for higher education purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9231	<p>Restricted for Permanent Funds – Realized Investment Losses</p> <p>The balance in this GL code represents the unamortized portion of realized investment losses that resulted in or would have resulted in a negative net change in fund balance exclusive of unrealized gains and losses. These realized investment losses are tracked separately and amortized against future beneficiary distributions.</p>
9232	<p>Restricted for Education</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for K-12 education purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9234	<p>Restricted for Transportation</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for transportation purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9235	<p>Restricted for Bond Covenants</p> <p>The balance of this GL code represents that portion of fund balance that is restricted by bond covenants.</p>
9238	<p>Restricted for Other Purposes</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for other purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9240	<p>Restricted for Human Services</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for human services purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>



## State Administrative and Accounting Manual

<b>GL CODE</b>	<b>GENERAL LEDGER CODE DESCRIPTION</b>
9242	<p>Restricted for Wildlife and Natural Resources</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for wildlife and natural resources purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9244	<p>Restricted for Local Grants and Loans</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for local grant and loan purposes by enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9246	<p>Restricted for School Construction</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for school construction purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9248	<p>Restricted for State Facilities</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for state facility purposes by the State Constitution, enabling legislation or parties external to the State (such as creditors, grantors, contributors, and other governments).</p>
9250	<p>Restricted for Budget Stabilization</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for budget stabilization by the Article VII, section 12 of the State Constitution.</p>
9252	<p>Restricted for Debt Service</p> <p>The balance of this GL code represents that portion of fund balance that is restricted for expenditure for debt service purposes by the parties external to the State (such as creditors).</p>
9255	<p>Restricted for Cash and Investments with Escrow Agents and Trustees</p> <p>The balance of this GL code represents that portion of fund balance that is restricted by escrow or trust agreements.</p>
9260	<p>Restricted for Pollution Remediation Liabilities</p>



## State Administrative and Accounting Manual

### GL CODE GENERAL LEDGER CODE DESCRIPTION

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

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

The balance of this GL code represents that portion of fund balance that is restricted for unspent bond proceeds by bond covenants.

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.



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

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

9310 Committed for Higher Education  
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  
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  
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  
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  
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



## State Administrative and Accounting Manual

### GL CODE GENERAL LEDGER CODE DESCRIPTION

The balance of this GL code represents fund balance committed to wildlife and natural resources where resources are used only for the specific purposes determined by formal action of the state legislature.

#### 9325 Committed for Local Grants and Loans

The balance of this GL code represents fund balances committed to local grants and loans where resources are used only for the specific purposes determined by formal action of state legislature.

#### 9330 Committed for State Facilities

The balance of this GL code represents fund balance committed for state facilities where resources are used only for the specific purposes determined by formal action of the state legislature.

#### 9340 Committed for Debt Service

The balance of this GL code represents fund balances committed to debt service where resources are used only for the specific purposes determined by formal action of the state legislature.

### 9370 - ASSIGNED FUND BALANCE

#### 9370 Assigned for Working Capital (OFM Only)

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



## State Administrative and Accounting Manual

GL CODE	GENERAL LEDGER CODE DESCRIPTION
9510	<p>Reserved for Encumbrances</p> <p>This GL code represents the portion of fund balance legally reserved during the fiscal year for encumbrances accumulated in GL Code 6410, "Encumbrances" or GL Code 9513, "Reserved for Encumbrances for Reappropriated Capital Appropriations," or GL Code 9514, "Reserved for Encumbrances for Continuing Operating Expenditure Authority."</p>
9513	<p>Reserved for Encumbrances for Reappropriated Capital Appropriations</p> <p>The balance of this GL code represents encumbrances outstanding at June 30 of the second fiscal year of the biennium that relate to capital appropriations which are reappropriated in the new biennium.</p>
9514	<p>Reserved for Encumbrances for Continuing Operating Expenditure Authority</p> <p>The balance of this GL code is used to record at summary level the balance of encumbrances for biennial operating expenditure authority at the end of the first year of the biennium not recorded in detail in GL Code 6410 "Encumbrances." It is offset by an entry to GL Code 9510 "Reserved for Encumbrances." At the beginning of the second fiscal year of the biennium, this GL code is reversed and encumbrances are recorded at the detail level in GL Code 6410. This GL code is not used at the end of the biennium.</p>
<b>9350, 9400 and 9545 - PROPRIETARY/GOVERNMENT-WIDE NET</b>	
9350	<p>Net Investment in Capital Assets (OFM Only)</p> <p>The balance of this GL code is calculated as follows: capital assets, including restricted capital assets, net of accumulated depreciation (GL Code Series 2XXX) reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction or improvement of those assets (select GL Codes 51XX and 52XX).</p>
9400	<p>Accumulated Earnings (Losses)</p> <p>The balance of this GL code represents accumulated earnings or losses.</p>
9410	<p>Restricted Net Position</p> <p>Assets whose use is subject to constraints that are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation. Agencies having a balance in this GL code at year-end are required to disclose the purpose of the reserve.</p>
9450	<p>Unrestricted Net Position (OFM Only)</p>





## State Administrative and Accounting Manual

GL CODE	GENERAL LEDGER CODE DESCRIPTION
	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.
<b>9550 and 9600 - NET POSITION RESTRICTED FOR PENSIONS AND OTHER TRUSTS</b>	
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.
9584	Restricted for Custodial The balance in this GL code represents the amount held in custodial funds for which the GASB Statement No. 84 liability recognition criteria have not been met.
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.
9602	Restricted for TAP 3 Annuity (DRS Only)



# State Administrative and Accounting Manual

## GL CODE GENERAL LEDGER CODE DESCRIPTION

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)

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)

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)

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)

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)

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)

The balance of this GL code represents prior period material corrections made to beginning balances in fund balance/net position accounts approved by OFM.

9721 Fund Type Reclassification Changes (OFM Only)

The balance of this GL code represents a fund reclassification from one fund type to another fund type, approved by OFM.



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<b>GL CODE</b>	<b>GENERAL LEDGER CODE DESCRIPTION</b>
9722	<p>Accounting Policy Changes (OFM Only)</p> <p>The balance of this GL code represents prior period adjustments resulting from a change in accounting policy, approved by OFM.</p>
9723	<p>Capital Asset Policy Changes</p> <p>The balance of this GL code represents prior period adjustments resulting from a change in the threshold for capitalization of assets, approved by OFM.</p>
<b>9800 - GENERAL CAPITAL ASSETS VALUATION</b>	
9850	<p>Investment in General Capital Assets</p> <p>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.)</p>
<b>9900 - AFRS CLEARING</b>	
9910	<p>Current Period Clearing (Subsidiary Accounts Only)</p> <p>This GL code is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this GL code should be zero.</p>
9920	<p>Current Period Clearing (All Fund Types Except Subsidiary Accounts)</p> <p>This GL code is used in AFRS as an offset for entering activity to general ledger accounts. The balance of this GL code should be zero.</p>
9940	<p>Reserve Clearing (DRS Only)</p> <p>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.</p>
9998	<p>Beginning Balance Clearing (OFM Only)</p> <p>This GL code is used in AFRS for entries to beginning general ledger account balances. The balance of this GL code should be zero.</p>



## 75.50 Expenditure Authority Codes

Section	Title	Effective Date	Page Number
75.50.10	Expenditure authority type and expenditure character codes with descriptions	Mar. 18, 2020	<a href="#">542</a>
75.50.20	Operating expenditure authority codes	Mar. 18, 2020	<a href="#">545</a>
75.50.30	Capital expenditure authority codes	Mar. 18, 2020	<a href="#">546</a>
75.50.40	Schedule of expenditure authority types and codes not included on the Expenditure Authority Schedule	Mar. 18, 2020	<a href="#">547</a>

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

Mar. 18, 2020

Expenditure Authority Type Code	Expenditure Authority Type Description
1	State  Denotes appropriations funded by revenues generated by the state's authority to tax, license, or collect fees from the public.
2	Federal  Denotes appropriations funded by grants and contracts with federal government agencies.
3	Federal - Unanticipated  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  Denotes the appropriation assigned to the funding identified as "Governor's Emergency" in the Appropriation Act.
6	Nonappropriated  Denotes activity associated with nonappropriated/allotted and nonbudgeted accounts. Cannot be used with Budget type A (Appropriated) accounts.



# State Administrative and Accounting Manual

## Expenditure Authority

### Type Code

### Expenditure Authority Type Description

7	Private/Local	Denotes appropriations funded by grants, contracts, etc., with private parties or local government agencies.
8	Federal Stimulus	Denotes appropriations funded by grants and contracts with federal government agencies under various federal stimulus acts.
9	Private/Local - Unanticipated	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	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	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	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	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.



# State Administrative and Accounting Manual

## Expenditure Authority

### Type Code

### Expenditure Authority Type Description

**Note:** Types 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

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

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

Used by the Department of Social and Health Services for biennial budget preparation as directed by OFM.

C

HCA Medicaid Federal - Budget Preparation Only

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

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

Used by the Department of Social and Health Services for biennial budget preparation as directed by OFM.



# State Administrative and Accounting Manual

## Expenditure Authority

Type Code	Expenditure Authority Type Description
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T	Used to denote bond funding for transportation projects - Budget Preparation Only  Used by the Department of Transportation and other transportation agencies during biennial budget development.
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Expenditure Character Code	Expenditure Character Description
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1	Operating  Denotes expenditures authorized for the purpose of funding ongoing programs.
2	Capital  Denotes expenditures authorized for the purpose of construction, acquisition, or renovation of capital assets or long-term grant programs that cross biennial lines.

## 75.50.20 Operating expenditure authority codes

Mar. 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

<u>State</u>	<u>Federal</u>	<u>Private/Local</u>
N/A	700-940	9A0-9Z0
	7A0-7F0	ZA0-ZZ0
	7G0-7U0 - Stimulus	
	7V0-7Z0 - Stimulus (OFM assigned) 8A0-8F0 (OFM assigned) 8G0-8Z0	



# State Administrative and Accounting Manual

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.

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## 75.50.30 Capital expenditure authority codes

Mar. 18, 2020

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### 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

<u>State</u>	<u>Federal</u>	<u>Private/Local</u>
N/A	V10-W90	X10-Y90
	R9A-R9Z - Stimulus	

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

Mar. 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* 7A0-7F0* 8G0-8Z0* 8A0-8F0*^	3	1	Operating	Unanticipated – Federal
7G0-7U0* 7V0-7Z0*^	U	1	Operating	Unanticipated – Federal Stimulus
9A0-9Z0* 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
985-989	N	1	Operating	Nonappropriated – Federal Stimulus
V10-V90* 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.



# State Administrative and Accounting Manual

## 75.60 Statewide Program Codes

Section	Title	Effective Date	Page Number
75.60.10	Sequential by code number with descriptions	Oct. 1, 2016	<a href="#">548</a>

### 75.60.10 Sequential by code number with descriptions

Oct. 1, 2016

Code	Title and Description
690	Nonbudgeted FTEs 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 Used to indicate nonappropriated, nonallotted expenditures.
880	Pensions, Claims, and Awards Used to indicate nonappropriated, nonallotted expenditures made for the payment of pensions, claims, and awards.
900	Capital Programs Used to indicate all capital programs except Department of Transportation, County Road Administration Board, and Transportation Improvement Board.



## 75.65 Statewide Project Type Codes

Section	Title	Effective Date	Page Number
75.65.10	Information technology data needs	July 1, 2017	<a href="#">549</a>
75.65.20	Special provisions for information technology project type coding	July 1, 2017	<a href="#">550</a>
75.65.30	Sequential by code number with descriptions	July 1, 2017	<a href="#">551</a>

### 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.

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## 75.65.20 Special provisions for information technology project type coding

July 1, 2017

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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: [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

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

Section	Title	Effective Date	Page Number
75.70.10	Sequential by code number	July 1, 2023	<a href="#">552</a>
75.70.20	Sequential by code number with descriptions	July 1, 2023	<a href="#">593</a>
75.70.30	Object/Subobject Decisions Flowcharts	July 1, 2017	<a href="#">621</a>

### 75.70.10 Sequential by code number

July 1, 2023

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-SUBJECT	TITLE
<b>A - SALARIES AND WAGES</b>		
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



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<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
AB		Higher Education Classified
	B000	<ul style="list-style-type: none"><li>Higher Education Classified</li></ul>
AC		State Exempt
	C000	<ul style="list-style-type: none"><li>State Exempt</li></ul>
	CRAT	<ul style="list-style-type: none"><li>DFW Composite Rate</li></ul>
	LEAV	<ul style="list-style-type: none"><li>Leave Portion of FTE</li></ul>
	SW01	<ul style="list-style-type: none"><li>Regular Salaries</li></ul>
	SW03	<ul style="list-style-type: none"><li>Standby</li></ul>
AD		Higher Education Exempt
	D000	<ul style="list-style-type: none"><li>Higher Education Exempt</li></ul>
AE		State Special
	E000	<ul style="list-style-type: none"><li>State Special</li></ul>
	SW13	<ul style="list-style-type: none"><li>Board and Commission Member Compensation</li></ul>
	SW14	<ul style="list-style-type: none"><li>Specified Rate Compensation</li></ul>
AF		Higher Education Faculty
	F000	<ul style="list-style-type: none"><li>Higher Education Faculty</li></ul>
AG		Commissioned State Patrol Officers
	G000	<ul style="list-style-type: none"><li>Commissioned State Patrol Officers</li></ul>
AH		Higher Education Graduate Assistants
	H000	<ul style="list-style-type: none"><li>Higher Education Graduate Assistants</li></ul>



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<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
AJ		State Other
	J000	<ul style="list-style-type: none"><li>• State Other</li></ul>
AK		Higher Education Other
	K000	<ul style="list-style-type: none"><li>• Higher Education Other</li></ul>
AL		Higher Education Students
	L000	<ul style="list-style-type: none"><li>• Higher Education Students</li></ul>
	SW15	<ul style="list-style-type: none"><li>• Work Study</li></ul>
AN		Justices and Judges
	N000	<ul style="list-style-type: none"><li>• Justices and Judges</li></ul>
AR		Elected Officials
	R000	<ul style="list-style-type: none"><li>• Elected Officials</li></ul>
AS		Sick Leave Buy-Out
	CRAT	<ul style="list-style-type: none"><li>• DFW Composite Rate</li></ul>
	S000	<ul style="list-style-type: none"><li>• Sick Leave Buy-Out</li></ul>
	SW01	<ul style="list-style-type: none"><li>• OASI Taxable</li></ul>
AT		Terminal Leave
	T000	<ul style="list-style-type: none"><li>• Terminal Leave</li></ul>
AU		Overtime and Callback
	SW11	<ul style="list-style-type: none"><li>• Callback</li></ul>
	SW12	<ul style="list-style-type: none"><li>• Overtime</li></ul>





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CODE	STATEWIDE SUB- SUBJECT	TITLE
	SW13	• Overtime for Holidays
	SW14	• Shift Differential Overtime
	SW17	• Assignment Pay Overtime
	U000	• Overtime and Callback
	U010	• Intermittent Overtime
<b>B - EMPLOYEE BENEFITS</b>		
BA		Old Age, Survivors, and Disability Insurance
	A000	• Old Age and Survivors 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
BD		Health, Life, and Disability Insurance
	CRAT	• DFW Composite Rate
	D000	• Health, Life and Disability Insurance
BE		Allowances
	E000	• Allowances
	E020	• Clothing/Tools/Equip



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	SW21	<ul style="list-style-type: none"><li>• Commute Trip Reduction</li></ul>
	SW22	<ul style="list-style-type: none"><li>• Cellular Device</li></ul>
BF		Unemployment Compensation
	F000	<ul style="list-style-type: none"><li>• Unemployment Compensation</li></ul>
BG		Supplemental Retirement Payments
	G000	<ul style="list-style-type: none"><li>• Supplemental Retirement Payments</li></ul>
BH		Hospital Insurance (Medicare)
	CRAT	<ul style="list-style-type: none"><li>• DFW Composite Rate</li></ul>
	H000	<ul style="list-style-type: none"><li>• Hospital Insurance (Medicare)</li></ul>
BK		Paid Family and Medical Leave
	CRAT	<ul style="list-style-type: none"><li>• DFW Composite Rate</li></ul>
	K000	<ul style="list-style-type: none"><li>• Paid Family and Medical Leave</li></ul>
BP		Net Pension Liability Adjustment (Proprietary Accounts Only)
	P000	<ul style="list-style-type: none"><li>• Net Pension Liab Adjust (Prop Only)</li></ul>
BR		Other Postemployment Benefits
	R000	<ul style="list-style-type: none"><li>• Other Post Employment Benefits Expense</li></ul>
BT		Shared Leave Provided - Sick Leave
	T000	<ul style="list-style-type: none"><li>• Shared Leave Provided Sick Leave</li></ul>
BU		Shared Leave Provided - Personal Holiday



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CODE	STATEWIDE SUB- SUBJECT	TITLE
	U000	• Shared Leave Provided Per Holiday
BV		Shared Leave Provided - Vacation Leave
	V000	• Shared Leave Provided Annual Leave
BW		Shared Leave Received
	W000	• Shared Leave Received
BX		Shared Leave Provided - Compensatory Time
	X000	• Share Leave Provided - Compensatory Time
BZ		Other Employee Benefits
	Z000	• Other Employee Benefits
<b>C - PROFESSIONAL SERVICE CONTRACTS</b>		
CA		Management and Organizational Services
	0001	• Admin Contracts
	0003	• Contractor Reimbursements
	1001	• Admin Contracts >25k
	1003	• Contractor Reimbursements >25k
	A000	• Management and Organizational Services
CB		Legal and Expert Witness Services
	0001	• Admin Contracts
	1001	• Admin Contracts >25k
	B000	• Legal/Expert Witness Services



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CODE	STATEWIDE SUB- SUBJECT	TITLE
	B010	• Expert Witness Services
	B020	• Special Assistant Attorney General
	B030	• Mediation, Arbitration and Negotiation
	B040	• County Prosecutors
	B050	• Litigation Consultants
	B060	• Legal Services
CC		Financial Services
	0001	• Admin Contracts
	1001	• Admin Contracts >25k
	1003	• Contractor Reimbursements >25k
	C000	• Financial Services
	C010	• Accounting
	C020	• Actuarial
	C030	• Auditing
CD		Computer and Information Services
	0001	• Admin Contracts
	1001	• Admin Contracts >25k
	D000	• Computer/Information Services
CE		Social Research Services
	0001	• Admin Contracts
	0003	• Contractor Reimbursements
	1001	• Admin Contracts >25k
	1003	• Contractor Reimbursements >25k
	1066	• Contractor Taxable Reimbursements >25k



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<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	E000	<ul style="list-style-type: none"><li>• Social Research Services</li></ul>
	E010	<ul style="list-style-type: none"><li>• Medical Consultants</li></ul>
CF		Technical Research Services
	0001	<ul style="list-style-type: none"><li>• Admin Contracts</li></ul>
	1001	Admin Contracts >25k
	F000	<ul style="list-style-type: none"><li>• Technical Research Services</li></ul>
CG		Marketing Services
	0001	<ul style="list-style-type: none"><li>• Admin Contracts</li></ul>
	G000	<ul style="list-style-type: none"><li>• Marketing Services</li></ul>
CH		Communication Services
	0001	<ul style="list-style-type: none"><li>• Admin Contracts</li></ul>
	1001	<ul style="list-style-type: none"><li>• Admin Contracts &gt;25k</li></ul>
	H000	<ul style="list-style-type: none"><li>• Communications Services</li></ul>
CJ		Training Services
	0001	<ul style="list-style-type: none"><li>• Admin Contracts</li></ul>
	0003	<ul style="list-style-type: none"><li>• Contractor Reimbursements</li></ul>
	0066	<ul style="list-style-type: none"><li>• Contractor Taxable Reimbursements</li></ul>
	1001	<ul style="list-style-type: none"><li>• Admin Contracts &gt;25k</li></ul>
	J000	<ul style="list-style-type: none"><li>• Training Services</li></ul>
	J010	<ul style="list-style-type: none"><li>• Curriculum Development</li></ul>
	J020	<ul style="list-style-type: none"><li>• Testing and Evaluators</li></ul>
CK		Recruiting Services



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<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	K000	<ul style="list-style-type: none"><li>• Recruiting Services</li></ul>
CZ		Other Professional Services
	0001	<ul style="list-style-type: none"><li>• Admin Contracts</li></ul>
	1001	<ul style="list-style-type: none"><li>• Admin Contracts &gt;25k</li></ul>
	Z000	<ul style="list-style-type: none"><li>• Other Professional Services</li></ul>

## E - GOODS AND SERVICES

EA		Supplies and Materials
	8100	<ul style="list-style-type: none"><li>• Supplies: CAS PassThru Indirect Rate</li></ul>
	8212	<ul style="list-style-type: none"><li>• Vaccine</li></ul>
	A000	<ul style="list-style-type: none"><li>• Supplies and Materials</li></ul>
	A010	<ul style="list-style-type: none"><li>• Ammunition</li></ul>
	A015	<ul style="list-style-type: none"><li>• Less Than Lethal Munitions</li></ul>
	A020	<ul style="list-style-type: none"><li>• Bedding and Bath Supplies</li></ul>
	A030	<ul style="list-style-type: none"><li>• Janitorial Supplies</li></ul>
	A040	<ul style="list-style-type: none"><li>• Laundry Supplies</li></ul>
	A050	<ul style="list-style-type: none"><li>• Personal Hygiene Items</li></ul>
	A060	<ul style="list-style-type: none"><li>• Clothing Employee Nontaxable</li></ul>
	A070	<ul style="list-style-type: none"><li>• Clothing Employee Taxable</li></ul>
	A080	<ul style="list-style-type: none"><li>• Clothing Nonemployee</li></ul>
	A090	<ul style="list-style-type: none"><li>• Staff Safety Supplies</li></ul>
	A100	<ul style="list-style-type: none"><li>• DOT Related Supplies</li></ul>
	A120	<ul style="list-style-type: none"><li>• Animal Food</li></ul>
	A130	<ul style="list-style-type: none"><li>• Coffee and Light Refreshments</li></ul>
	A140	<ul style="list-style-type: none"><li>• Dietary Supplements</li></ul>



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<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
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



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<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	A380	• Fire Cache Supplies
	A390	• Inspection Samples
	A400	• Inventory Adjustments
	A410	• IT Supplies
	A420	• Licensing Supplies
	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
<b>EB</b>		<b>Communications and Telecommunications Services</b>
	0025	• Leg Advertising and Sign Costs
	0026	• Leg Domain Name Registration
	B000	• Communications/Telecommunications
	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





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<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
EC		Utilities
	C000	<ul style="list-style-type: none"><li>• Utilities</li></ul>
	C010	<ul style="list-style-type: none"><li>• Diesel Heating or Generators</li></ul>
	C020	<ul style="list-style-type: none"><li>• Electricity</li></ul>
	C030	<ul style="list-style-type: none"><li>• Heating Oil</li></ul>
	C040	<ul style="list-style-type: none"><li>• Natural Gas</li></ul>
	C050	<ul style="list-style-type: none"><li>• Propane</li></ul>
	C060	<ul style="list-style-type: none"><li>• Data and Document Destruction</li></ul>
	C070	<ul style="list-style-type: none"><li>• Garbage</li></ul>
	C080	<ul style="list-style-type: none"><li>• Recycling</li></ul>
	C090	<ul style="list-style-type: none"><li>• Sewer</li></ul>
	C100	<ul style="list-style-type: none"><li>• Waste Water Treatment and Disposal</li></ul>
	C110	<ul style="list-style-type: none"><li>• Water</li></ul>
	C120	<ul style="list-style-type: none"><li>• Cable TV</li></ul>
ED		Rentals and Leases - Land and Buildings
	D000	<ul style="list-style-type: none"><li>• Rentals and Leases - Land and Buildings</li></ul>
	D010	<ul style="list-style-type: none"><li>• Buildings Long Term</li></ul>
	D020	<ul style="list-style-type: none"><li>• Buildings Short Term</li></ul>
	D030	<ul style="list-style-type: none"><li>• State Agency Buildings</li></ul>
	D040	<ul style="list-style-type: none"><li>• Land</li></ul>
	D050	<ul style="list-style-type: none"><li>• Parking</li></ul>
	D060	<ul style="list-style-type: none"><li>• Storage or Space</li></ul>
	D200	<ul style="list-style-type: none"><li>• Lease Principal</li></ul>
	D201	<ul style="list-style-type: none"><li>• Lease Interest</li></ul>
	D202	<ul style="list-style-type: none"><li>• Variable Lease Payment</li></ul>
	D203	<ul style="list-style-type: none"><li>• Other Lease Payment</li></ul>



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<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
EE		Repairs, Alterations, and Maintenance
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



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<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	F100	<ul style="list-style-type: none"><li>• Washington State Register</li></ul>
	F110	<ul style="list-style-type: none"><li>• Session Law</li></ul>
EG		Employee Professional Development and Training
	8000	<ul style="list-style-type: none"><li>• Training: CAS No Indirect Rate</li></ul>
	G000	<ul style="list-style-type: none"><li>• Employee Professional Development &amp; Training</li></ul>
	G010	<ul style="list-style-type: none"><li>• Conferences</li></ul>
	G020	<ul style="list-style-type: none"><li>• Dues/Membership Fees</li></ul>
	G030	<ul style="list-style-type: none"><li>• Employee Recognition Nontaxable</li></ul>
	G040	<ul style="list-style-type: none"><li>• Firing Range Fees</li></ul>
	G050	<ul style="list-style-type: none"><li>• Training Expenses</li></ul>
	G060	<ul style="list-style-type: none"><li>• Tuition Reimbursement</li></ul>
EH		Rentals and Leases - Furnishings and Equipment
	H000	<ul style="list-style-type: none"><li>• Rental &amp; Leases - Furniture &amp; Equipment</li></ul>
	H070	<ul style="list-style-type: none"><li>• Aircraft Rental / Leases</li></ul>
	H080	<ul style="list-style-type: none"><li>• Computer Rental / Leases</li></ul>
	H090	<ul style="list-style-type: none"><li>• Conference, Exhibit and Meeting Space</li></ul>
	H100	<ul style="list-style-type: none"><li>• Cylinder Rentals</li></ul>
	H120	<ul style="list-style-type: none"><li>• Equipment Rental / Leases Long Term</li></ul>
	H130	<ul style="list-style-type: none"><li>• Equipment Rental / Leases Short Term</li></ul>
	H140	<ul style="list-style-type: none"><li>• Managed Print Services (MPS)</li></ul>
	H150	<ul style="list-style-type: none"><li>• Managed Print Services (MPS) - Overages</li></ul>
	H160	<ul style="list-style-type: none"><li>• Multi Function Device Lease Long Term</li></ul>
	H165	<ul style="list-style-type: none"><li>• Multi Function Device - Overages</li></ul>
	H170	<ul style="list-style-type: none"><li>• Multi Function Device Lease Short Term</li></ul>
	H200	<ul style="list-style-type: none"><li>• Lease Principal</li></ul>



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<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	H201	<ul style="list-style-type: none"><li>• Lease Interest</li></ul>
	H202	<ul style="list-style-type: none"><li>• Variable Lease Payment</li></ul>
	H203	<ul style="list-style-type: none"><li>• Other Lease Payment</li></ul>
EI		Retailer Commissions
	2650	<ul style="list-style-type: none"><li>• Retailer Selling Bonus</li></ul>
	I000	<ul style="list-style-type: none"><li>• Retailer Commissions</li></ul>
EJ		Subscriptions
	J000	<ul style="list-style-type: none"><li>• Subscriptions</li></ul>
	J010	<ul style="list-style-type: none"><li>• Online Subscription</li></ul>
	J020	<ul style="list-style-type: none"><li>• Online Legal Research Services</li></ul>
EK		Facilities and Services
	K000	<ul style="list-style-type: none"><li>• Facilities and Services</li></ul>
	K010	<ul style="list-style-type: none"><li>• Finance Cost Recovery</li></ul>
	K020	<ul style="list-style-type: none"><li>• Consolidated Mail Services</li></ul>
	K030	<ul style="list-style-type: none"><li>• Campus Rent and Utilities</li></ul>
	K040	<ul style="list-style-type: none"><li>• Mainframe Print Services</li></ul>
	K050	<ul style="list-style-type: none"><li>• Other Central Service Billing Charges</li></ul>
	K060	<ul style="list-style-type: none"><li>• Parking Services</li></ul>
	K070	<ul style="list-style-type: none"><li>• Procurement Fee</li></ul>
	K080	<ul style="list-style-type: none"><li>• Public and Historic Facilities</li></ul>
	K090	<ul style="list-style-type: none"><li>• Real Estate Services</li></ul>
EL		Data Processing Services (Interagency)
	L000	<ul style="list-style-type: none"><li>• Data Processing Services (Interagency)</li></ul>



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<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	L010	<ul style="list-style-type: none"><li>• Computer Services</li></ul>
	L020	<ul style="list-style-type: none"><li>• Enterprise Security</li></ul>
	L030	<ul style="list-style-type: none"><li>• Enterprise Systems Rate</li></ul>
	L040	<ul style="list-style-type: none"><li>• IT Support Services</li></ul>
	L050	<ul style="list-style-type: none"><li>• Office of the Chief Information Officer</li></ul>
	L060	<ul style="list-style-type: none"><li>• Other CTS Services</li></ul>
	L070	<ul style="list-style-type: none"><li>• State Data Center</li></ul>
	L080	<ul style="list-style-type: none"><li>• State Data Network</li></ul>
	L090	<ul style="list-style-type: none"><li>• Warrants</li></ul>
	L100	<ul style="list-style-type: none"><li>• Small Agency IT Support</li></ul>
	L110	<ul style="list-style-type: none"><li>• Microsoft M365 Licenses</li></ul>
	L120	<ul style="list-style-type: none"><li>• Cloud Computing Services</li></ul>
EM		Attorney General Services
	M000	<ul style="list-style-type: none"><li>• Attorney General Services</li></ul>
	M010	<ul style="list-style-type: none"><li>• Special Assistant Attorney General</li></ul>
EN		Personnel Services
	N000	<ul style="list-style-type: none"><li>• Personnel Services</li></ul>
	N010	<ul style="list-style-type: none"><li>• Collective Bargaining Fee</li></ul>
	N020	<ul style="list-style-type: none"><li>• Personnel Services Charges</li></ul>
EO		Environmental Credits
	O000	<ul style="list-style-type: none"><li>• Environmental Credits</li></ul>
EP		Insurance
	P000	<ul style="list-style-type: none"><li>• Insurance</li></ul>



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<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	P010	• Insurance Expense Commercial
	P020	• Insurance Expense Self Insurance
	P030	• Risk Management Insurance Expense Admin
<b>ER</b>		<b>Other Routine Contractual Services</b>
	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
	1308	• B&G Refuse/Recycle
	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 Admin Fee - School Districts
	7312	• MAC UMMS Fee - School Districts
	7320	• MAC LHJ's Health Districts
	7321	• MAC Admin Fee - LHJs



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<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	7330	• MAC Indian Tribes
	7350	• MAC - DOC
	7351	• MAC Admin Fee - DOC
	7360	• MAC Outreach
	7361	• MAC Admin 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
	PM9P	• M&O Plumber PM
	R000	• Other Contractual Services
	R011	• Brokered Interpreter Admin
	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
	R041	• Training Instructors for Patrol Tactics
	R043	• Training Instructors Defensive Tactics



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<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
R045		• Trning Instr Emergency Vehicle Operator
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





# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
	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
	R401	• Abandoned RV - Storage
	R402	• Abandoned RV - Wrecking
	SO45	• B&G Generator Base
	SO92	• M&O Electrical Base
	SO97	• M&O Environmental Base
ES		Vehicle Maintenance and Operating Costs
	S000	• Vehicle Maintenance & Operating Cost
	S010	• Aircraft Fuel
	S020	• Bulk Diesel
	S030	• Bulk Gasoline
	S040	• Motor Fuel - Diesel
	S050	• Motor Fuel - Gasoline



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<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	S060	<ul style="list-style-type: none"><li>Agency Equipment Shop Services</li></ul>
	S070	<ul style="list-style-type: none"><li>Aircraft Maintenance and Repairs</li></ul>
	S080	<ul style="list-style-type: none"><li>Motor Fuel - Alternative Fuels</li></ul>
	S090	<ul style="list-style-type: none"><li>Outside Maintenance and Repairs</li></ul>
	S100	<ul style="list-style-type: none"><li>Parts and Supplies</li></ul>
ET		Audit Services
	T000	<ul style="list-style-type: none"><li>Audit Services</li></ul>
EU		Office of Equity Services
	U000	<ul style="list-style-type: none"><li>Office of Equity Services</li></ul>
EV		Administrative Hearings Services
	V000	<ul style="list-style-type: none"><li>Administrative Hearings Services</li></ul>
EW		Archives and Records Management Services
	W000	<ul style="list-style-type: none"><li>Archives &amp; Records Management Services</li></ul>
EX		OMWBE Services
	X000	<ul style="list-style-type: none"><li>OMWBE Services</li></ul>
EY		Software Licenses, Maintenance, and Subscription-Based Computing Services
	Y000	<ul style="list-style-type: none"><li>Software Licenses, Maintenance, and Subscription-Based Computing Services</li></ul>
	Y010	<ul style="list-style-type: none"><li>Software Licenses</li></ul>
	Y020	<ul style="list-style-type: none"><li>Software Maintenance</li></ul>
	Y040	<ul style="list-style-type: none"><li>Software as a Service (SaaS)</li></ul>
	Y050	<ul style="list-style-type: none"><li>Platform as a Service (PaaS)</li></ul>



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<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	Y060	<ul style="list-style-type: none"><li>• Infrastructure as a Service (IaaS)</li></ul>
	Y200	<ul style="list-style-type: none"><li>• SBITA Principal</li></ul>
	Y201	<ul style="list-style-type: none"><li>• SBITA Interest</li></ul>
	Y202	<ul style="list-style-type: none"><li>• Variable SBITA Payments</li></ul>
	Y203	<ul style="list-style-type: none"><li>• Other SBITA Payments</li></ul>
<b>EZ</b>		<b>Other Goods and Services</b>
	0001	<ul style="list-style-type: none"><li>• Legislative Members Business Expense</li></ul>
	0024	<ul style="list-style-type: none"><li>• Financial Fees</li></ul>
	0025	<ul style="list-style-type: none"><li>• Delinquency Fees</li></ul>
	EH00	<ul style="list-style-type: none"><li>• Eligible Hospital Electronic Health Record Incentive Payment</li></ul>
	EP00	<ul style="list-style-type: none"><li>• Elig Professional Electronic Health Record Incentive Payment</li></ul>
	Z000	<ul style="list-style-type: none"><li>• Other Goods and Services</li></ul>
	Z010	<ul style="list-style-type: none"><li>• Advertising</li></ul>
	Z020	<ul style="list-style-type: none"><li>• Advertising - Employment</li></ul>
	Z030	<ul style="list-style-type: none"><li>• Commute Trip Reduction</li></ul>
	Z040	<ul style="list-style-type: none"><li>• Credit Card Processing Fees</li></ul>
	Z050	<ul style="list-style-type: none"><li>• DDC Respite Care</li></ul>
	Z053	<ul style="list-style-type: none"><li>• DDC Stipends</li></ul>
	Z055	<ul style="list-style-type: none"><li>• DDC Support Services</li></ul>
	Z060	<ul style="list-style-type: none"><li>• DNR Internal Shop Offset</li></ul>
	Z070	<ul style="list-style-type: none"><li>• Licenses, Permits and Regulatory Fees</li></ul>
	Z080	<ul style="list-style-type: none"><li>• Notary Costs</li></ul>
	Z090	<ul style="list-style-type: none"><li>• Other Central Service Billing Charges</li></ul>
	Z100	<ul style="list-style-type: none"><li>• Permit Parking</li></ul>
	Z110	<ul style="list-style-type: none"><li>• Public Disclosure Litigation/Settlements</li></ul>
	Z120	<ul style="list-style-type: none"><li>• Purchase Card Rebates</li></ul>



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
	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
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 Adjustments
	F000	• Inventory Adjustments



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
FG		Direct Labor
	G000	<ul style="list-style-type: none"><li>• Direct Labor</li></ul>
FH		Raw Materials (Direct Materials)
	H000	<ul style="list-style-type: none"><li>• Raw Materials</li></ul>
	H010	<ul style="list-style-type: none"><li>• Discount on Raw Materials</li></ul>
	H020	<ul style="list-style-type: none"><li>• Production Printing</li></ul>
FJ		Manufacturing Overhead
	J000	<ul style="list-style-type: none"><li>• Manufacturing Overhead</li></ul>
	J010	<ul style="list-style-type: none"><li>• Direct Consumable Materials</li></ul>
	J020	<ul style="list-style-type: none"><li>• Equipment Repair and Maintenance</li></ul>
	J030	<ul style="list-style-type: none"><li>• Financial Fees</li></ul>
	J040	<ul style="list-style-type: none"><li>• Indirect Labor</li></ul>
	J050	<ul style="list-style-type: none"><li>• Janitorial Supplies</li></ul>
	J060	<ul style="list-style-type: none"><li>• Marketing</li></ul>
	J070	<ul style="list-style-type: none"><li>• Office Supplies-Administration</li></ul>
	J080	<ul style="list-style-type: none"><li>• Purchased Services</li></ul>
	J090	<ul style="list-style-type: none"><li>• Rentals and Leases</li></ul>
	J100	<ul style="list-style-type: none"><li>• Tools and Equipment-Non Capitalized</li></ul>
	J110	<ul style="list-style-type: none"><li>• Training</li></ul>
	J120	<ul style="list-style-type: none"><li>• Vehicle Maintenance and Operating Costs</li></ul>
	J130	<ul style="list-style-type: none"><li>• Warranty Expense</li></ul>

## G - TRAVEL



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
GA		In-State Subsistence and Lodging
	A000	<ul style="list-style-type: none"><li>In-State Subsistence and Lodging</li></ul>
	A010	<ul style="list-style-type: none"><li>In-State Meals and Lodging Employee</li></ul>
	A020	<ul style="list-style-type: none"><li>In-State Meals and Lodging Non-Employee</li></ul>
	A030	<ul style="list-style-type: none"><li>In-State Meals and Lodging Boards and Commissions</li></ul>
	A040	<ul style="list-style-type: none"><li>In-State Meals Taxable Boards and Commissions</li></ul>
	SW41	<ul style="list-style-type: none"><li>In-State Meals Taxable Employee</li></ul>
GB		In-State Air Transportation
	B000	<ul style="list-style-type: none"><li>In-State Air Transportation</li></ul>
	B010	<ul style="list-style-type: none"><li>In-State Air Transportation Employee</li></ul>
	B020	<ul style="list-style-type: none"><li>In-State Air Transportation Non-Employee</li></ul>
	B030	<ul style="list-style-type: none"><li>Air Transportation Boards and Commissions</li></ul>
	B040	<ul style="list-style-type: none"><li>In-State Air Travel Agency Fees</li></ul>
GC		Private Automobile Mileage
	C000	<ul style="list-style-type: none"><li>Private Automobile Mileage</li></ul>
	C010	<ul style="list-style-type: none"><li>POV Mileage Employee</li></ul>
	C020	<ul style="list-style-type: none"><li>POV Mileage Non-Employee</li></ul>
	C030	<ul style="list-style-type: none"><li>POV Boards and Commissions</li></ul>
	C040	<ul style="list-style-type: none"><li>POV Mileage Elective Rate Employee</li></ul>
	C050	<ul style="list-style-type: none"><li>POV Elective Rate Boards and Commissions</li></ul>
GD		Other Travel Expenses
	D000	<ul style="list-style-type: none"><li>Other Travel Expenses</li></ul>
	D010	<ul style="list-style-type: none"><li>In-State Other Travel Expenses Employee</li></ul>
	D020	<ul style="list-style-type: none"><li>In-State Other Travel Expenses Non-Employee</li></ul>



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	D030	<ul style="list-style-type: none"><li>• In-State Other Travel Expenses Boards and Commissions</li></ul>
	D040	<ul style="list-style-type: none"><li>• Out-of-State Other Travel Expenses Employee</li></ul>
	D050	<ul style="list-style-type: none"><li>• Out-of-State Other Travel Expenses Non-Employee</li></ul>
	D060	<ul style="list-style-type: none"><li>• Out-of-State Other Travel Expenses Boards and Commissions</li></ul>
	D070	<ul style="list-style-type: none"><li>• Car Rental</li></ul>
	D090	<ul style="list-style-type: none"><li>• Employee Moving Expenses Taxable</li></ul>
	D100	<ul style="list-style-type: none"><li>• Foreign Other Travel Expenses Employee</li></ul>
	D110	<ul style="list-style-type: none"><li>• Foreign Other Travel Expenses Boards and Commissions</li></ul>
<b>GF</b>		<b>Out-of-State Subsistence and Lodging</b>
	F000	<ul style="list-style-type: none"><li>• Out-of-State Subsistence and Lodging</li></ul>
	F010	<ul style="list-style-type: none"><li>• Out-of-State Meals and Lodging Employee</li></ul>
	F020	<ul style="list-style-type: none"><li>• Out-of-State Meals and Lodging Non Employee</li></ul>
	F030	<ul style="list-style-type: none"><li>• Out-of-State Meals and Lodging Boards and Commissions</li></ul>
	F040	<ul style="list-style-type: none"><li>• Out-of-State Meals Taxable Boards and Commissions</li></ul>
	F050	<ul style="list-style-type: none"><li>• Foreign Travel Meals and Lodging Employee</li></ul>
	F060	<ul style="list-style-type: none"><li>• Foreign Travel Meals &amp; Lodging Boards and Commissions</li></ul>
	SW46	<ul style="list-style-type: none"><li>• Out-of-State Meals Taxable Employee</li></ul>
<b>GG</b>		<b>Out-of-State Air Transportation</b>
	G000	<ul style="list-style-type: none"><li>• Out-of-State Air Transportation</li></ul>
	G010	<ul style="list-style-type: none"><li>• Out-of-State Air Transportation Employee</li></ul>
	G020	<ul style="list-style-type: none"><li>• Out-of-State Air Transportation Non-Employee</li></ul>
	G030	<ul style="list-style-type: none"><li>• Out-of-State Air Fare Boards and Commissions</li></ul>
	G050	<ul style="list-style-type: none"><li>• Foreign Travel Airfare Employee</li></ul>
	G060	<ul style="list-style-type: none"><li>• Foreign Travel Airfare Boards and Commissions</li></ul>
	G070	<ul style="list-style-type: none"><li>• Out-of-State Air Travel Agency Fees</li></ul>



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
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GN		Motor Pool Services
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- |      |  |   |
|------|--|---|
| 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
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- 
- |      |  |                                       |
|------|--|---------------------------------------|
| 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             |





# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
JB		Noncapitalized Software
	B000	Noncapitalized Software
JC		Furnishings and Equipment
	C000	<ul style="list-style-type: none"><li>• Furnishings and Equipment</li></ul>
	C010	<ul style="list-style-type: none"><li>• Heavy Equipment</li></ul>
	C020	<ul style="list-style-type: none"><li>• IT Equipment</li></ul>
	C030	<ul style="list-style-type: none"><li>• Office Furniture and Equipment</li></ul>
	C040	<ul style="list-style-type: none"><li>• Radio Equipment</li></ul>
	C050	<ul style="list-style-type: none"><li>• Security Equipment</li></ul>
	C060	<ul style="list-style-type: none"><li>• Specialized Equipment</li></ul>
	C070	<ul style="list-style-type: none"><li>• Telecommunication Equipment</li></ul>
	C100	<ul style="list-style-type: none"><li>• Laboratory Equipment</li></ul>
	C120	<ul style="list-style-type: none"><li>• Machinery and Tools</li></ul>
	C130	<ul style="list-style-type: none"><li>• Major Transportation</li></ul>
	C140	<ul style="list-style-type: none"><li>• Vehicles</li></ul>
	C150	<ul style="list-style-type: none"><li>• IT Leasing Program</li></ul>
JD		Library Resources
	D000	<ul style="list-style-type: none"><li>• Library Resources</li></ul>
	D010	<ul style="list-style-type: none"><li>• Books</li></ul>
	D040	<ul style="list-style-type: none"><li>• Subscriptions</li></ul>
JE		Land
	E000	<ul style="list-style-type: none"><li>• Land</li></ul>
	E020	<ul style="list-style-type: none"><li>• Closing Costs</li></ul>
	E030	<ul style="list-style-type: none"><li>• Easements</li></ul>



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	E040	<ul style="list-style-type: none"><li>• Final Settlement</li></ul>
	E070	<ul style="list-style-type: none"><li>• Post Acquisition Activity Cost</li></ul>
	E080	<ul style="list-style-type: none"><li>• Pre Acquisition Activity Costs</li></ul>
	E100	<ul style="list-style-type: none"><li>• Third Party Payments</li></ul>
	E110	<ul style="list-style-type: none"><li>• Title Insurance and Fees for Real Estate Services</li></ul>
	E120	<ul style="list-style-type: none"><li>• Trust Land Transfers - Land</li></ul>
	E130	<ul style="list-style-type: none"><li>• Trust Land Transfers - Timber</li></ul>
JF		Buildings
	F000	<ul style="list-style-type: none"><li>• Buildings</li></ul>
	F010	<ul style="list-style-type: none"><li>• Building Construction or Acquisition</li></ul>
	F020	<ul style="list-style-type: none"><li>• Building Improvements</li></ul>
JG		Highway Construction
	G000	<ul style="list-style-type: none"><li>• Highway Construction</li></ul>
JH		Improvements Other Than Buildings (Non State Highway System)
	H000	<ul style="list-style-type: none"><li>• Improvements Other Than Buildings (Non State Highway System)</li></ul>
JJ		Grounds Development
	J000	<ul style="list-style-type: none"><li>• Grounds Development</li></ul>
JK		Architectural and Engineering Services
	K000	<ul style="list-style-type: none"><li>• Architectural and Engineering Services</li></ul>
	K010	<ul style="list-style-type: none"><li>• Building</li></ul>
	K020	<ul style="list-style-type: none"><li>• Non-Building</li></ul>
	K030	<ul style="list-style-type: none"><li>• Predesign Services</li></ul>



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	K040	<ul style="list-style-type: none"><li>• Extra Services</li></ul>
JL		Capital Planning
	L000	<ul style="list-style-type: none"><li>• Capital Planning</li></ul>
JM		Art Collections, Library Reserve Collections, and Museum and Historical Collections
	M000	<ul style="list-style-type: none"><li>• Art Collections, Library Reserve Collections, and Museum and Historical Collections</li></ul>
	M010	<ul style="list-style-type: none"><li>• Books</li></ul>
	M020	<ul style="list-style-type: none"><li>• Microform</li></ul>
	M040	<ul style="list-style-type: none"><li>• Subscriptions</li></ul>
	M050	<ul style="list-style-type: none"><li>• Artwork Plaques</li></ul>
	M060	<ul style="list-style-type: none"><li>• Artwork Photography and Documentation</li></ul>
	M070	<ul style="list-style-type: none"><li>• Artwork Storage</li></ul>
	M080	<ul style="list-style-type: none"><li>• Artwork Evaluation</li></ul>
	M090	<ul style="list-style-type: none"><li>• Artwork Conservation and Restoration</li></ul>
	M096	<ul style="list-style-type: none"><li>• Artwork Transportation</li></ul>
	M100	<ul style="list-style-type: none"><li>• Artwork Maintenance</li></ul>
JN		Relocation Costs
	N000	<ul style="list-style-type: none"><li>• Relocation Costs</li></ul>
	N050	<ul style="list-style-type: none"><li>• Moving Business/Actual Costs</li></ul>
JQ		Software
	Q000	<ul style="list-style-type: none"><li>• Software</li></ul>
JR		Intangible Assets
	R000	<ul style="list-style-type: none"><li>• Intangible Assets</li></ul>



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
JS		Intangible Lease and Subscription Asset Capital Outlay
	S000	<ul style="list-style-type: none"><li>• Intangible Lease and Subscription Asset Capital Outlay</li></ul>
JZ		Other Capital Outlays
	Z000	<ul style="list-style-type: none"><li>• Other Capital Outlays</li></ul>
<b>M - INTERFUND OPERATING TRANSFERS</b>		
MA		Interfund Operating Transfers In
	A000	<ul style="list-style-type: none"><li>• Interfund Operating Transfers In</li></ul>
MB		Interfund Operating Transfers Out
	B000	<ul style="list-style-type: none"><li>• Interfund Operating Transfers Out</li></ul>
MC		Interfund Transfers In - Principal
	C000	<ul style="list-style-type: none"><li>• Interfund Transfers In - Principal</li></ul>
MD		Interfund Transfers In - Interest
	D000	<ul style="list-style-type: none"><li>• Interfund Transfers In - Interest</li></ul>
MI		Interfund Transfers Out - Interest
	I000	<ul style="list-style-type: none"><li>• Interfund Transfers Out - Interest</li></ul>
MM		Agency Incentive Savings Transfers Out
	M000	<ul style="list-style-type: none"><li>• Agency Incentive Savings Transfers Out</li></ul>



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
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 [SAAM Sub-subobject details and workflow](#) webpage 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
NG		Payments of Taxes to Other Governments
NH		Public Employee Benefit, Basic Health, and Community Health Service Payments
NK		Working Families Sales Tax Credit
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	• Taxable Employee Awards

## P - DEBT SERVICE

PA		Principal
	A000	• Principal



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
PB		Interest
	B000	• Interest
PC		Other Debt Costs
	C000	• Other Debt Costs
PD		Principal COP Lease/Purchase Agreements
	D000	• Principal COP Lease/Purchase Agreements
PE		Interest COP Lease/Purchase Agreements
	E000	• Interest COP Lease/Purchase Agreements
<b>S - INTERAGENCY REIMBURSEMENTS</b>		
SA		Salaries and Wages
	A000	• Salaries and Wages
	A110	• Department of Early Learning
	A130	• Health Care Authority
	A140	• Labor and Industries
SB		Employee Benefits
	B000	• Employee Benefits
	B110	• Department of Early Learning
	B130	• Health Care Authority
SC		Professional Service Contracts
	C000	• Professional Service Contracts



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
SE		Goods and Services
	1051	<ul style="list-style-type: none"><li>• SWCAP Recoveries on Interagency Contracts</li></ul>
	E000	<ul style="list-style-type: none"><li>• Goods and Other Services</li></ul>
	E100	<ul style="list-style-type: none"><li>• Commerce</li></ul>
	E110	<ul style="list-style-type: none"><li>• Department of Early Learning</li></ul>
	E120	<ul style="list-style-type: none"><li>• Department of Health</li></ul>
	E130	<ul style="list-style-type: none"><li>• Health Care Authority</li></ul>
	E140	<ul style="list-style-type: none"><li>• Labor and Industries</li></ul>
	E150	<ul style="list-style-type: none"><li>• Office of Superintendent of Public Instruction</li></ul>
SG		Travel
	G000	<ul style="list-style-type: none"><li>• Travel</li></ul>
	G130	<ul style="list-style-type: none"><li>• Health Care Authority</li></ul>
SJ		Capital Outlays
	J000	<ul style="list-style-type: none"><li>• Capital Outlays</li></ul>
SN		Grants, Benefits, and Client Services
	N000	<ul style="list-style-type: none"><li>• Grants, Benefits, and Client Services</li></ul>
	N100	<ul style="list-style-type: none"><li>• Commerce</li></ul>
	N110	<ul style="list-style-type: none"><li>• Department of Early Learning</li></ul>
	N120	<ul style="list-style-type: none"><li>• Department of Health</li></ul>
	N130	<ul style="list-style-type: none"><li>• Health Care Authority</li></ul>
SP		Debt Service
	P000	<ul style="list-style-type: none"><li>• Debt Service</li></ul>



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
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SZ		Unidentified
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	Z000	• Unidentified
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## T - INTRA-AGENCY REIMBURSEMENTS

TA		Salaries and Wages
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	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
	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
	A040	• Complaint Intake
	A060	• Credentialing - Professions
	A070	• Disciplinary Case Management
	A080	• Expenditure Authority Transfers Accounts
	A090	• FBI Background Checks
	A100	• HP Investigations
	A110	• HPF Director





# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
	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
	A230	• WRAMP
	A240	• Home Care Aide-Clearing
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
	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



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
TC		Professional Service Contracts
	0499	• Commission General
	0501	• Utilities General-Economic
	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-Receiveable 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
	0505	• Consumer Affairs-General
	0506	• Administrative Law Division-General
	0507	• Attorney General-General
	1000	• Shared Service-Executive Management
	1002	• Shared Service-Communications
	1004	• Shared Service-Strategy and Performance
	1005	• Shared Service-Managed Print
	1051	• SWCAP Recovery on Local Federal Contracts
	1110	• Program Allocation-CMS Administration
	1150	• Shared Service-Safety and Risk Management



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	1300	• Program Allocation-Finance Administration
	13AP	• Shared Service-Finance Accounts Payable
	13AR	• Shared Service-Finance Accounts Receivable
	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-Planning Support (Project Planning and Delivery)
	6030	• Program Allocation FAC Administration
	6111	• Program Allocation-Asset Management and Planning, Project, and Delivery
	6112	• Program Allocation-Workplace Learning and Performance Administration
	6113	• Allocation-Campus Wide B&G Building Support
	6114	• Program Allocation-Campus Infrastructure
	6115	• Allocation-Campus Wide Building Control
	6116	• Program Allocation-Learning Solutions Operations
	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



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
	6722	• Program Allocation-B&G Work Management Allocation
	6740	• Program Allocation-CSVS Administration
	6750	• Program Allocation-Custodial Support
	6790	• Program Allocation-Grounds Support
	6791	• Shared Services-Enterprise Technology Solutions Administration and Infrastructure
	679A	• Program Allocation-Maintenance and Repair Support
	679B	• Program Allocation-HVAC Support
	679C	• Program Allocation-Electric Support
	679D	• Program Allocation-Environment, Fire Support
	8000	• Shared Service-Internal Contracts
	8040	• Program Allocation-Risk Mgmt Administration
	E000	• Goods and Other Services
	E350	• Campus Reallocation
	E360	• Enterprise Clearing
	E370	• PBX/Telecom End of Year Allocation
	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



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
	0502	• Transportation General-Economic
	0503	• Transportation General-Safety
	0505	• Consumer Affairs-General
	0506	• Administrative Law Division-General
	0507	• Attorney General-General
	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
	0505	• Consumer Affairs-General
	0506	• Administrative Law Division-General
	0507	• Attorney General-General
	J000	• Capital Outlays
	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



# State Administrative and Accounting Manual

<b>CODE</b>	<b>STATEWIDE SUB- SUBJECT</b>	<b>TITLE</b>
	N000	<ul style="list-style-type: none"><li>• Grants, Benefits and Client Services</li></ul>
	N010	<ul style="list-style-type: none"><li>• Expenditure Authority Transfers Accounts</li></ul>
	N020	<ul style="list-style-type: none"><li>• Program Allocation General Services</li></ul>
TP		Debt Service
	P000	<ul style="list-style-type: none"><li>• Debt Service</li></ul>
TZ		Unidentified
	Z000	<ul style="list-style-type: none"><li>• Unidentified</li></ul>
<b>W - OTHER</b>		
WA		Depreciation/Amortization
	A000	<ul style="list-style-type: none"><li>• Depreciation/Amortization</li></ul>
WB		Amortization
	B000	<ul style="list-style-type: none"><li>• Amortization</li></ul>
WC		Bad Debts
	C000	<ul style="list-style-type: none"><li>• Bad Debts</li></ul>
WD		Change in Capitalization Policy
	D000	<ul style="list-style-type: none"><li>• Change In Capitalization Policy</li></ul>
WE		Pollution Remediation (General Long-Term Obligation Subsidiary Account Only)
	E000	<ul style="list-style-type: none"><li>• Pollution Remediation (General Long-Term Obligation Subsidiary Account Only)</li></ul>



# State Administrative and Accounting Manual

CODE	STATEWIDE SUB- SUBJECT	TITLE
WF		Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)
	F000	<ul style="list-style-type: none"> <li>Capital Asset Adjustment (General Capital Asset Subsidiary Account Only)</li> </ul>
WG		Asset Retirement Obligation Expense
	G000	<ul style="list-style-type: none"> <li>Asset Retirement Obligation Expense</li> </ul>
WP		Net Pension Liability Adjustment (General Long-Term Obligation Subsidiary Account Only)
	P000	<ul style="list-style-type: none"> <li>Net Pension Liability Adjust (General Long-Term Obligation Subsidiary Account Only)</li> </ul>
WR		Other Postemployment Benefits (General Long-Term Obligation Subsidiary Account Only)
	R000	<ul style="list-style-type: none"> <li>Other Post Employment Benefits (General Long-Term Obligation Subsidiary Account Only)</li> </ul>

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

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## 75.70.20 Sequential by code number with descriptions

July 1, 2023

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### 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



## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	<p>Those state employees/positions whose salaries are set in accordance with the Washington Personnel Resources Board salary schedule and compensation plans, except those employees/positions whose salaries are set by the Washington Personnel Resources Board under the provisions of additional exemptions requested by elected officials and the executive assistants for personnel administration as prescribed by <a href="#">RCW 41.06.070</a>. Also includes those employees under the Washington Management Services program.</p>
AB	<p>Higher Education Classified</p> <p>All classified employees/positions of institutions of higher education and related boards under the jurisdiction of the Washington Personnel Resources Board as defined by <a href="#">chapter 41.06 RCW</a>.</p>
AC	<p>State Exempt</p> <p>Those employees/positions whose salaries are set by the governor, upon recommendation of the State Committee on Agency Officials' Salaries, or by appropriate boards and commissions; and those employees/positions whose salaries are set by the Washington Personnel Resources Board under the provisions of additional exemptions requested by elected officials and the executive assistant for personnel administration as prescribed by <a href="#">RCW 41.06.070</a>. This category includes those employees/positions whose salaries are established by agency heads such as confidential secretaries, administrative assistants, and assistant attorney generals.</p>
AD	<p>Higher Education Exempt</p> <p>All employees/positions in institutions of higher education and related boards which have been defined as exempt by <a href="#">chapter 41.06 RCW</a>, by the Washington Personnel Resources Board and by the governing board of the institution excluding faculty, graduate assistants, students, and higher education other.</p>
AE	<p>State Special</p> <p>All legislative staff employees/positions for which the legislature establishes compensation rates. Also includes members of statutorily established boards, commission, councils, and committees.</p>
AF	<p>Higher Education Faculty</p> <p>All employees/positions in institutions of higher education whose primary responsibilities are teaching, research, public service, or a combination of these, including librarians and counselors designated as faculty. Term(s) may be for quarter, semester, year, annual year, or longer.</p>





## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
AG	Commissioned State Patrol Officers  All employees commissioned as Washington State Patrol Officers pursuant to <a href="#">chapter 43.43 RCW</a> , and members of the Washington State Patrol Retirement System as prescribed by <a href="#">RCW 43.43.120</a> .
AH	Higher Education Graduate Assistants  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  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  All employees/positions within the institutions of higher education not subject to other classifications.
AL	Higher Education Students  All student employees other than graduate assistants or those covered by Washington Personnel Resources Board, including work-study students.
AN	Justices and Judges  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  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



# State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	Salaries and wages expended for accrued employee sick leave as provided under <a href="#">RCW 41.04.340</a> .
AT	Terminal Leave
	Salaries and wages expended for accrued vacation leave made to employees upon termination of employment.
AU	Overtime and Callback
	Additional amounts paid to employees for working overtime, compensatory time, and under call-back provisions of contracts and work agreements.
<b>B</b>	<b>EMPLOYEE BENEFITS</b>
BA	Old Age, Survivors, and Disability Insurance
	The amounts expended as the State's share of Old Age, Survivors , and Disability Insurance. <b>Does not include</b> Hospital Insurance (Medicare) premiums.
BB	Retirement and Pensions
	The amounts expended as the State's share of retirement and pension benefits.
BC	Medical Aid and Industrial Insurance
	The amounts expended as the State's share of medical aid and industrial insurance.
BD	Health, Life, and Disability Insurance
	The amounts expended on the pay-as-you-go basis for the State's share of health, life, disability insurance, and the administrative fee for flexible spending and dependent care programs.
BE	Allowances
	The amounts expended for special payments to employees to cover costs of board, quarters, clothing, commute trip reduction incentives, and cellular device stipends.



## State Administrative and Accounting Manual

<b>CODE</b>	<b>TITLE AND DESCRIPTION</b>
BF	Unemployment Compensation  The amounts expended to pay for unemployment compensation benefits received by former state employees.
BG	Supplemental Retirement Payments  Amounts expended by colleges and universities for required supplemental payments to retired individuals when pension annuity payments are less than what the retiree would be eligible to receive under the public employee's retirement system.
BH	Hospital Insurance (Medicare)  The amounts expended as the State's share of Hospital Insurance (Medicare).
BK	Paid Family and Medical Leave  Amounts expended for the State's share of family leave and medical leave premiums and surcharges.
BP	Net Pension Liability Adjustment (Proprietary Accounts Only)  The amount that represents the adjustment to pension expense arising from certain changes in the net pension liability related to employees in proprietary accounts.
BR	Other Postemployment Benefits  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



# State Administrative and Accounting Manual

<b>CODE</b>	<b>TITLE AND DESCRIPTION</b>
	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.
BX	Shared Leave Provided - Compensatory Time  The dollar value of compensatory leave donated by eligible state employees in conjunction with the State's shared leave program. Eligible state employees are members of Teamsters Local Union 117 who work for the Department of Corrections.
BZ	Other Employee Benefits  The amounts expended for benefits other than those indicated above.
<b>C</b>	<b>PROFESSIONAL SERVICE CONTRACTS</b>  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: <ul style="list-style-type: none"><li>• Architectural and engineering services on capital projects. These amounts are to be recorded as Subobject JK.</li><li>• Client services, whether paid directly to the client or to the provider. These amounts are to be recorded as Subobjects NA and NB, respectively.</li><li>• Other services that are routine and continuing in nature and recorded under the subobjects within Object E "Goods and Services."</li></ul>



# State Administrative and Accounting Manual

**CODE**                      **TITLE AND DESCRIPTION**  
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.)

CB                              Legal and Expert Witness Services

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.

**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



## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	<p>The amounts expended for financial services, actuarial services, economic analysis, cost/benefit analysis, cost allocation, accounting and financial audit services. Also includes investment management, cash management and stockbroker services.</p> <p><b>Does not include</b> amounts expended for routine bookkeeping and fiscal services or for the state actuary, attorney general, or state auditor services.</p>
CD	<p>Computer and Information Services</p> <p>The amounts expended for design, development, and/or implementation of agency information technology (IT) systems; project management for systems; quality assurance on, or evaluation of IT systems; development of significant IT strategic plans; and business analysis related to the IT needs of an agency. Also includes services to analyze, enhance, modify or implement computer systems or telecommunications systems; IT security analysis and security vulnerability assessments; business analysis of agency IT system; disaster recovery planning services; and IT systems analysis.</p> <p><b>Does not include</b> amounts expended for data processing charges or programming and data entry services, which are classified as other contractual services under Subobject ER.</p>
CE	<p>Social Research Services</p> <p>The amounts expended for studies or services related to health care, public health, behavioral science, criminal justice, education, medical issues, employment issues, community-based services or other social services. Includes services such as recruitment and retention of licensed foster care providers and adoptive homes; disaster relief services; technical assistance on literacy programs; development of housing opportunities for low-income population; immunization and infectious disease studies; medical records consultation; pharmaceutical consultation; behavioral consultation for special needs children; implementation of Work Force legislation, etc. Includes educational services related to the state's student population and development and enhancement of educational programs.</p> <p><b>Does not include</b> client services whether paid directly to clients or providers/contractors of direct services to clients. Payments to clients are classified as Subobject NA; contracts with providers/contractors who provide direct services to clients are classified as client service contracts under Subobject NB.</p>
CF	<p>Technical Research Services</p>



## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	<p>The amounts expended for studies or services related to transportation, traffic safety, commute programs, natural resources, agriculture, environment, science, biology, marine biology, water resource, hydrology and aquatic issues. Also includes property appraisals; real estate services; historical research; archaeological and historic site surveys; aerial surveys, and photogrammetry; industrial safety and industrial hygiene services; hazardous and non-hazardous waste services; and seismic safety studies.</p>
CG	<p>Marketing Services</p> <p>The amounts expended for services to develop or implement a marketing or advertising plan or campaign; services related to marketing or promoting an agency's services or agricultural commodities and state tourism; public relations, market branding; media specialist and media relations services; and market research and development. Also includes public involvement and public outreach campaigns; trade development and assistance; development of market research and customer satisfaction surveys and/or assessment of survey results; conference or trade show coordination/planning/funding; fund raising; and related types of services.</p>
CH	<p>Communication Services</p> <p>The amounts expended for services to design, develop, and/or provide oversight of audio/video media productions, brochures, manuals, guidelines, newsletters, display exhibits, signs, posters, annual reports, etc.; technical writing/editing; speech writing; oral history writing; grant writing; graphic design services; development of communication strategies; and other related services to inform the public or other governmental agencies about a subject or issue.</p> <p><b>Does not include</b> services related to installation of computer system linkage and telecommunications systems, which are classified under Subobject EB.</p>
CJ	<p>Training Services</p> <p>The amounts expended for services for managerial training; employee counseling services; guest speakers for most types of functions; curriculum development for all types of training services; conversion to on-line courses; and development of tests and test questions and administration of testing when it includes evaluation of candidates or similar services.</p> <p><b>Does not include</b> training provided directly to agency clients or guest speakers for clients, which is classified as a client service contracts under Subobject NB.</p> <p><b>Does not include</b> other training that is coded to Subobject EG.</p>
CK	<p>Recruiting Services</p>



# State Administrative and Accounting Manual

## CODE TITLE AND DESCRIPTION

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.

**Does not include** amounts paid to trade magazines or newspapers for publishing open position announcements.

### CZ Other Professional Services

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.

**Does not include** training provided directly to agency clients, which is classified under Subobject NB.

## E GOODS AND SERVICES

### EA Supplies and Materials

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.

### EB Communications and Telecommunications Services

The amounts expended for transmission of voice and data messages. This category includes: contractual charges for land telegraph service, radio and wireless telegraph services, telephone, including wireless service, teletype, and facsimile services; letter postage; rental of post office boxes or postage meter machines and/or mailing machines; contractual messenger service; switchboard service charges; telephone installation costs; and internet access charges. Also includes amounts expended for videoconferencing and data communication, such as data line costs, modems, routers, gateways, Internet and other bundled service costs.

### EC Utilities

The amounts expended to heat, cool, and light state owned and/or leased facilities not obtained through the Department of 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.





## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
ED	<p>Rentals and Leases - Land and Buildings</p> <p>The amounts expended for leases and rentals for the occupancy and continued use of property owned by the Department of Enterprise Services and other state agencies, private landlords, and other public and non-profit entities. This category includes: land, buildings, and structures. Refer to Subobject EH for temporary use of space for conferences and meetings, and rentals and leases for furnishings, equipment, and to Subobject EY for software licenses and maintenance.</p>
EE	<p>Repairs, Alterations, and Maintenance</p> <p>The amounts expended for the normal upkeep and restoration of buildings, structures, equipment, or other improvements. Includes expenditures to remodel, restore, and recondition which do not extend the useful life of the asset. Also includes support and/or maintenance agreements on equipment, including hardware. Refer to Subobject EY for software licenses and maintenance.</p>
EF	<p>Printing and Reproduction</p> <p>The amounts expended for contractual printing and reproduction, binding operations, and all common processes of duplication. Includes printed matter such as publications, books, pamphlets, and digital and scanned images.</p>
EG	<p>Employee Professional Development and Training</p> <p>The amounts expended for the payment of tuition, fees, and/or other related expenses for individuals. Includes:</p> <ul style="list-style-type: none"><li>• Distance learning training options such as satellite, e-learning, and webcast training; and</li><li>• Training provided incidental to the purchase of an asset but not included in the purchase price of the asset.</li></ul> <p>Also includes the amounts expended for individual and/or agency participation in associations, organizations, conventions, and the cost of subscriptions that accompany these memberships. Also, includes nontaxable employee recognition and productivity awards of nominal economic value excluding cash or cash equivalents, such as gift certificates, which are taxable and are to be reported under Subobject NZ.</p> <p><b>Does not include</b> training and related services provided under Subobject CJ.</p>



## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	<b>Also, does not include</b> lodging or subsistence costs except where meals and/or lodging are included as an integral part of the fee.
EH	Rentals and Leases - Furnishings and Equipment  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  The amounts paid to retailers for selling lottery tickets and agents for selling state health insurance.
EJ	Subscriptions  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.  <b>Does not include</b> subscriptions accompanying individual and/or agency memberships.  <b>Does not include</b> subscription-based computing services coded to Subobject EY.  <b>Also, does not include</b> items purchased for use in state libraries that are cataloged and have a useful life greater than one year. These are classified as capital outlays and coded to Subobject JD.
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.  <b>Does not include</b> motor pool charges which are classified under Subobject GN or personnel services which are classified under Subobject EN.
EL	Data Processing Services (Interagency)



# State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	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.
EO	Environmental Credits  The amounts expended for environmental credits including greenhouse emission allowances, commonly referred to as carbon offsets.
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 <b>contractual</b> services provided to accomplish routine, continuing and necessary functions not otherwise specifically mentioned or included under the other subobjects within Object E “Goods and Services,” Object C “Professional Service Contracts,” Object N “Grants, 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



## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	<p>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.</p>
ET	<p>Audit Services</p> <p>Charges by the Office of State Auditor for audit services.</p>
EU	<p>Office of Equity Services</p> <p>Charges by the Office of Equity for services.</p>
EV	<p>Administrative Hearings Services</p> <p>Charges by the Office of Administrative Hearings for hearings services.</p>
EW	<p>Archives and Records Management Services</p> <p>Charges by the Secretary of State for archiving, storage, and records management services.</p>
EX	<p>OMWBE Services</p> <p>Charges by the Office of Minority and Women's Business Enterprises for services.</p>
EY	<p>Software Licenses, Maintenance, and Subscription-Based Computing Services</p> <p>Amounts expended for purchased software or licenses of commercially available software with a useful life of one year or less, including upgrades and/or maintenance agreements. Software licensing includes, but is not limited to, the right to use the software, support for the software, and upgrades.</p> <p>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 as Software as a Service (SaaS), Infrastructure as a Service (IaaS), and Platform as a Service (PaaS).</p>
EZ	<p>Other Goods and Services</p>



## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	<p>The amounts expended for goods and services other than those described above. Includes such items as bonds, freight (when not allocable to items purchased), advertising, and other goods and services from vendors or other agencies.</p>
<b>F</b>	<b>COST OF GOODS SOLD (Proprietary Funds Only)</b>
	<p>In budgeted accounts, to be used with General Ledger Code 6516 "Cost of Goods Sold" only. Revenue Source code 0450 "Sales of Goods and Supplies - Proprietary Funds" is to be used by agencies recording cost of goods.</p>
FA	Net Cost of Goods Sold
	<p>Amounts expended for the acquisition of merchandise purchased for resale, including purchase costs, freight-in costs, and inventory adjustments less returns and discounts. (For use by agencies not using itemized Subobjects FB through FF.)</p>
FB	Purchases
	<p>Amounts expended to acquire merchandise purchased for resale. (Agencies electing not to separately identify returns, freight costs, and discounts may record purchases net of these items.)</p>
FC	Returned Purchases
	<p>Amounts recovered from total purchase costs for merchandise returned to the vendor.</p>
FD	Freight-In
	<p>Amounts expended to common carriers for delivery of merchandise purchased for resale by the agency.</p>
FE	Discounts
	<p>Amounts deducted by vendors from the total invoiced amount of merchandise due to prompt payment or cash payment by the agency.</p>
FF	Inventory Adjustments
	<p>Amounts recorded to increase or decrease the cost of goods sold due to inventory losses or gains recognized during the accounting period.</p>



## State Administrative and Accounting Manual

<b>CODE</b>	<b>TITLE AND DESCRIPTION</b>
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.
<b>G</b>	<b>TRAVEL</b>  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.
GC	Private Automobile Mileage  The amounts paid as reimbursement for private car mileage incurred while traveling on official state business.
GD	Other Travel Expenses



# State Administrative and Accounting Manual

## CODE TITLE AND DESCRIPTION

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

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

The amount paid for air transportation expenses incurred while traveling outside the state's boundary on official state business.

### GN Motor Pool Services

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

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.

**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

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](#).

**Does not include** minor assets with a useful life of greater than one year such as staplers, waste containers, and tape dispensers.



# State Administrative and Accounting Manual

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





## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	<p>The amounts expended on contracts for construction, additions, alterations, and modernization of buildings including contracts for general, mechanical, and electrical costs, even though negotiated separately. Also, includes the cost of all change orders or contract extensions negotiated for the construction of the building. The amounts expended for equipment installed as an integral part of the structure, whether the building is purchased or constructed.</p> <p><b>Does not include</b> those items classified as equipment under Subobject JC "Furnishings and Equipment."</p>
JG	<p>Highway Construction</p> <p>The amounts expended for the construction, improvement, or addition to the state highway system.</p>
JH	<p>Improvements Other Than Buildings (Non State Highway System)</p> <p>The amounts expended for the construction, addition, and/or alteration of improvements other than buildings and infrastructure not related to the state highway system, such as: tunnel and utility systems; water and sewer systems; street lights and signs; braces and retaining walls; parking facilities; shoreline protection projects; and leasehold improvements. State highway system construction is recorded in Subobject JG.</p>
JJ	<p>Grounds Development</p> <p>The amounts expended for landscaping and other grounds development unrelated to a building or other facility for general aesthetic, weed control, or other purposes.</p>
JK	<p>Architectural and Engineering Services</p> <p>The amounts expended for the services of architectural or engineering firms or individuals relating to the development and/or construction of a specific capital project.</p>
JL	<p>Capital Planning</p> <p>The amounts expended for the purpose of planning or determining the feasibility of a specific capital project or projects.</p>
JM	<p>Art Collections, Library Reserve Collections, and Museum and Historical Collections</p>



## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	The amounts expended for the acquisition and maintenance of permanent works of art and historical artifacts.
JN	Relocation Costs
	The amounts expended as reimbursement for personal moving costs associated with the relocation of either individuals or items associated with capital projects.
JQ	Software
	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
	The amounts expended for the purchase or construction of intangible assets considered a capital asset in accordance with the state's capitalization policy.
	Examples of intangible assets include:
	<ul style="list-style-type: none"><li>• Patents, trademarks, copyrights.</li><li>• Land use rights having definite useful lives if the cost can be separately identified from the land purchase.</li></ul>
	<b>Does not include</b> Software, Subobject JQ, and any intangible land use rights included in Land, Subobject JE.
JS	Intangible Lease and Subscription Asset Capital Outlay
	The amounts expended for the acquisition of an intangible right-to-use lease or subscription asset considered a capital asset in governmental-type funds. Only used with General Ledger Code 6514 "Capital Asset Acquisitions by Other Financing Sources."
JZ	Other Capital Outlays
	The amounts expended for capital projects not specifically indicated above.
M	<b>INTERFUND OPERATING TRANSFERS</b>



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<b>CODE</b>	<b>TITLE AND DESCRIPTION</b>
MA	Interfund Operating Transfers In  Fund transfers specified in the appropriations act that are recorded as a reduction of expenditures.
MB	Interfund Operating Transfers Out  Fund transfers specified in the appropriations act that are recorded as an increase of expenditures.
MC	Interfund Transfers In - Principal  Debt service transfer into a debt service fund for principal payments paid by the General Fund.
MD	Interfund Transfers In - Interest  Debt service transfer into a debt service fund for interest payments paid by the General Fund.
MI	Interfund Transfers Out - Interest  Debt service transfer for interest payments paid by the General Fund to a debt service fund.
MM	Agency Incentive Savings Transfers Out  Fund transfer from the General Fund for agency program incentive savings. (OFM Only)
MP	Interfund Transfers Out - Principal  Debt service transfer for principal payments paid by the General Fund to a debt service fund.
<b>N</b>	<b>GRANTS, BENEFITS, AND CLIENT SERVICES</b>
NA	Direct Payments to Clients



## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	<p><b>Amounts paid directly to clients</b> for such items as income maintenance, child support, childcare, food stamps, job counseling and training, medical and mental health treatments, tuition assistance programs, and transportation expenses. Payments may be made as either grants or reimbursements of expenses incurred by the clients.</p>
NB	<p>Payments to Providers for Direct Client Services</p> <p><b>Amounts paid under client service contracts</b> entered into for professional, technical or other services, which will result in the delivery of direct services to individual clients. Client services include such items as medical and mental health treatments, and related transportation; job counseling and training; childcare; foster care; and chore services.</p> <p>For subobject NB coding purposes, clients are members of the public who have social, physical, medical, economic, or educational needs, for whom the agency has statutory responsibility to serve, protect or oversee. Clients are individuals, such as residents of state and non-state institutions, outpatients, unemployed workers, indigents, crime victims, and including (but not limited to) students in the public schools system and institutions of higher education.</p> <p>Clients in the public school system may include parents, if they meet the requirements of a “client” as previously defined.</p> <p>Note: For payments related to federal assistance programs, refer to <a href="#">Section 50.30</a> for vendor versus subrecipient information.</p>
NF	<p>Workers' Compensation Payments</p> <p>The amounts paid for qualifying individuals sustaining work related injuries. (To be used by the Department of Labor and Industries and the Board for Volunteer Firefighters and Reserve Officers only.)</p>
NG	<p>Payments of Taxes to Other Governments</p> <p>The amounts paid to other governments for taxes that have been collected on their behalf. (To be used by the Department of Revenue to record deductions in custodial fund type accounts.)</p>
NH	<p>Public Employee Benefit, Basic Health, and Community Health Service Payments</p> <p>The amounts paid to contractors for qualifying individuals covered by the State-administered health and benefits programs. (To be used by the Health Care Authority only.)</p>



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CODE	TITLE AND DESCRIPTION
NK	Working Families Sales Tax Credit  The amounts paid to qualifying individuals for the Working Families Tax Credit Program under RCW 82.08.0206.
NL	Lottery Prize Payments  The amounts paid for winning lottery tickets. (To be used by the State Lottery Commission only.)
NR	Loan Disbursements  Allotment charges for budgeted long-term loan issues.
NT	Pension Refund Payments  The amounts refunded to qualifying individuals under a state-sponsored retirement system.
NU	Pension Benefit Payments  The benefits paid to qualifying individuals under a state-sponsored retirement system.
NW	Special Employment Compensation  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.  <b>Note:</b> Do not code participants in the state internship program under this code. Refer to the Object A series as appropriate. FTEs generated for interns and executive fellows will not count as budgeted FTEs.
NY	Participant Withdrawals  The amounts withdrawn by participants from various state sponsored programs such as the Local Government Pooled Investments Fund, the Deferred Compensation Program, and the Guaranteed Education Tuition Program.
NZ	Other Grants and Benefits



# State Administrative and Accounting Manual

## CODE TITLE AND DESCRIPTION

The amounts expended for grants and benefits other than those described above. Also includes taxable employee recognition and productivity awards such as gift certificates.

Note: For payments related to federal assistance programs, refer to [Section 50.30](#) for vendor versus subrecipient information.

### **P DEBT SERVICE**

PA Principal

The amounts expended for the payment of principal on the various forms of indebtedness incurred by the state.

PB Interest

The amounts expended for interest on the various forms of indebtedness incurred by the state.

PC Other Debt Costs

The amounts expended for other related charges on the various forms of indebtedness incurred by the state. Examples include costs of issuance, underwriter's discount, and immaterial original issue discount. In proprietary fund type accounts, also includes immaterial amounts received for original issue premium.

PD Principal COP Lease/Purchase Agreements

The amounts expended for the payment of principal on COP (Certificates of Participation) lease/purchase agreements with the Office of the State Treasurer.

PE Interest COP Lease/Purchase Agreements

The amounts expended for the payment of interest on COP (Certificates of Participation) lease/purchase agreements with the Office of the State Treasurer.

### **S INTERAGENCY REIMBURSEMENTS**



## State Administrative and Accounting Manual

<b>CODE</b>	<b>TITLE AND DESCRIPTION</b>
	<p>To record payments received by a state agency as reimbursements of expenditures/expenses incurred for another state agency/agencies. These reimbursements are to be broken out to reflect which subobject is reimbursed.</p> <p>This will allow the tracking of reimbursements as well as provide sufficient detail for input to the 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.</p>
SA	<p>Salaries and Wages</p> <p>Payments received by a state agency from other state agencies as reimbursements of salaries and wages.</p>
SB	<p>Employee Benefits</p> <p>Payments received by a state agency from other state agencies as reimbursements of employee benefits.</p>
SC	<p>Professional Service Contracts</p> <p>Payments received by a state agency from other state agencies as reimbursements of professional service contracts.</p>
SE	<p>Goods and Services</p> <p>Payments received by a state agency from other state agencies as reimbursements of goods and services (Subobjects E) and noncapitalized furnishings and equipment (Subobject JA) and noncapitalized software (Subobject JB).</p>
SG	<p>Travel</p> <p>Payments received by a state agency from other state agencies as reimbursements of travel.</p>
SJ	<p>Capital Outlays</p> <p>Payments received by a state agency from other state agencies as reimbursements of capital outlays, which does not include noncapitalized furnishings and equipment (Subobject JA) and noncapitalized software (Subobject JB). For reimbursements of Subobject JA and JB expenditures, use Subobject SE, Goods and Services.</p>
SN	<p>Grants, Benefits, and Client Services</p>



## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	Payments received by a state agency from other state agencies as reimbursements of grants, benefits, and client services.
SP	Debt Service
	Payments received by a state agency from other state agencies as reimbursements of debt service.
SZ	Unidentified
	Payments received by a state agency from other state agencies as reimbursements of expenditures. <b>Note: Agencies must reallocate to the appropriate subobject of expenditure within Object S at least annually at fiscal year end.</b>
T	<b>INTRA-AGENCY REIMBURSEMENTS</b>
	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.
TA	Salaries and Wages
	Reallocation of expenditures within an agency for salaries and wages.
TB	Employee Benefits
	Reallocation of expenditures within an agency for employee benefits.
TC	Professional Service Contracts
	Reallocation of expenditures within an agency for professional service contracts.
TE	Goods and Services
	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





## State Administrative and Accounting Manual

CODE	TITLE AND DESCRIPTION
	Reallocation of expenditures within an agency for travel.
TJ	Capital Outlays  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  Reallocation of expenditures within an agency for grants, benefits, and client services.
TP	Debt Service  Reallocation of expenditures within an agency for debt service.
TZ	Unidentified  Reallocation of expenditures within an agency. <b>Note: Agencies must reallocate to the appropriate subobject of expenditure within Object T at least annually at fiscal year end.</b>
W	<b>OTHER</b>
WA	Depreciation/Amortization  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  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)."



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<b>CODE</b>	<b>TITLE AND DESCRIPTION</b>
WC	<p>Bad Debts</p> <p>Expense that represents the portion of receivable balances, recorded previously as revenue, which has now been determined to be uncollectible. Only used with General Ledger code 6515 "Bad Debts Expense."</p>
WD	<p>Change in Capitalization Policy</p> <p>This amount represents the total immaterial book value of capital assets that are to be deleted from the records due to changes in the State's capitalization policy. Only used with General Ledger code 6525 "Expense Adjustments/Eliminations (GAAP)."</p>
WE	<p>Pollution Remediation (General Long-Term Obligation Subsidiary Account Only)</p> <p>Expense that represents the pollution remediation costs associated with governmental fund type accounts in the General Long-Term Obligations Subsidiary Account. Only used with General Ledger Code 6594 "Pollution Remediation Expense (General Long-Term Obligations Subsidiary Account Only)."</p>
WF	<p>Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)</p> <p>This amount represents the difference between the cost of a capital asset and its accumulated depreciation when the asset is disposed of or written off in the General Capital Assets Subsidiary Account. Only used in the General Capital Assets Subsidiary Account with General Ledger code 6597 "Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)."</p>
WG	<p>Asset Retirement Obligation Expense</p> <p>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)."</p>
WP	<p>Net Pension Liability Adjustment (General Long-Term Obligation Subsidiary Account Only)</p> <p>This amount represents the adjustment to pension expense arising from certain changes in the net pension liability related to employees of governmental fund type accounts. Only used with General Ledger Code 6598 "Pension Expense (General Long-Term Obligations Subsidiary Account Only)."</p>
WR	<p>Other Postemployment Benefits (General Long-Term Obligation Subsidiary Account Only)</p>



CODE	TITLE AND DESCRIPTION
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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)."

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## 75.70.30 Object/Subobject Decisions Flowcharts

July 1, 2017

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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 linked 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 [Subsection 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](#)

### 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 linked below.

1. Are the contracted services part of the core day-to-day business operations or a unique or infrequent service?



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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](#)



## 75.80 Revenue Source Codes

Section	Title	Effective Date	Page Number
75.80.10	Categories of revenue	June 1, 2004	<a href="#">623</a>
75.80.20	Major revenue source code descriptions	July 1, 2003	<a href="#">624</a>
75.80.30	Sequential by code number	Jan. 1, 2024	<a href="#">625</a>
75.80.40	Sequential by code number with description	Jan. 1, 2024	<a href="#">638</a>

### 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.

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

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

**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



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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.)

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## 75.80.20 Major revenue source code descriptions

July 1, 2003

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<b>Code</b>	<b>Title and Description</b>
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<b>0100</b>	<b>Taxes</b>
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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.

<b>0200</b>	<b>Licenses, Permits, and Fees</b>
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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.

<b>0300</b>	<b>Federal Revenue</b>
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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.

<b>0400</b>	<b>State Charges and Miscellaneous Revenue</b>
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Revenue that the state receives from individuals, organizations, businesses and other governments for goods and services in conjunction with state-sponsored programs.

<b>0500</b>	<b>Private/Local Charges and Misc Revenue</b>
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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 can also include revenues associated with expenditures that are fully reimbursed by private/local sources.

<b>0600</b>	<b>Trust Revenues and Treasurer's Transfers</b>
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## Code Title and Description

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

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

Amounts related to various suspense codes that must be adjusted to zero at year-end.

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## 75.80.30 Sequential by code number

Jan. 1, 2024

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Code	Title
	<b>0100 - Taxes</b>
0101	Retail Sales Tax
0102	Tax Credit - Sales Tax
0105	Business and Occupation Tax
0106	Tax Credits - B & O
0108	Brokered Natural Gas
0109	Tax Credits - Brokered Natural Gas
0110	Compensating Tax
0111	Tax Credits - Compensating Tax
0112	Hazardous Substance Tax
0113	Tax Credits - Hazardous Substance
0115	Motor Vehicle Fuel Tax
0116	Use Fuel Tax (Other Than Motor Vehicle Fuel)



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<b>Code</b>	<b>Title</b>
0117	Excise Telephone Taxes
0118	Liter Tax - Liquor
0119	Liquor Sales Tax - Surcharge
0120	Liquor Sales Tax
0121	Beer Tax
0122	Wine Tax
0123	Cannabis 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
0143	Intermediate Care Facility Tax
0149	Watercraft Excise Tax
0150	Property Tax
0151	Excise Taxes - Other
0152	Capital Gains Tax
0155	Inheritance/Estate Taxes
0157	Real Estate Excise Tax





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<b>Code</b>	<b>Title</b>
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	Cannabis Excise Tax Distribution
<b>0200 - Licenses, Permits, and Fees</b>	
0201	Accountants
0202	Auctioneers
0203	Agriculture/Aquaculture Licenses and Fees
0204	Aircraft
0205	Alcoholic Beverages
0206	Alias Business Certification Fees
0207	Other Health Professions Licenses
0208	Architect Licenses
0209	Beautician, Barber and Body Artist Licenses



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<b>Code</b>	<b>Title</b>
0210	Athletic Licenses
0211	Gambling Licenses and Fees
0212	Banking Licenses and Fees
0216	Hearing Aid Consultants
0217	Cemetery Fees
0218	Land Sales Disclosure Act
0219	Certified Psychologist Licenses
0220	Charitable Funds Solicitation
0221	Cigarette Fees and Licenses
0222	Commercial Driver Schools
0223	Contractors Registration
0224	Collection Agencies
0225	Burning Permit Fees
0226	Corporation Licenses and Fees
0227	Cannabis 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



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<b>Code</b>	<b>Title</b>
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
0264	Nursing Home Administrative Licenses
0265	Refrigerant Emission Fee
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



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<b>Code</b>	<b>Title</b>
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



## State Administrative and Accounting Manual

<b>Code</b>	<b>Title</b>
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



## State Administrative and Accounting Manual

<b>Code</b>	<b>Title</b>
0364	Veterans Administration
0366	Environmental Protection Agency
0368	National Gallery of Art
0370	Overseas Private Investment Corporation
0377	Nuclear Regulatory Commission
0378	Commodity Futures Trading Commission
0381	Department of Energy
0383	Federal Emergency Management Agency
0384	Department of Education
0385	Scholarship and Fellowship Foundations
0386	Pension Benefit Guaranty Corporation
0387	Consumer Product Safety Commission
0388	Architectural and Transportation Barriers Compliance Board
0389	National Archives and Records Administration
0390	Miscellaneous Commissions
0391	United States Institute of Peace
0392	National Council on Disability
0393	Department of Health and Human Services
0394	Corporation for National and Community Service
0396	Social Security Administration
0397	Homeland Security
0398	US Agency for International Development
0399	Federal Assistance - Miscellaneous
03DS	Federal Revenue Distributions (State Treasurer Only)
03UW	Federal Revenue Distributions - University of Washington Only
 <b>0400 - State Charges and Miscellaneous Revenue</b>	
0401	Investment Income



## State Administrative and Accounting Manual

<b>Code</b>	<b>Title</b>
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
0427	Property and Resources Management
0430	Dedicated Student Fees
0434	Hazardous Waste Cleanup Recoveries
0435	Income from Leased Property
0436	Leased Property and PPP Interest Income
0437	Leased Property Variable Income
0438	Income from Public-Private and Public-Public Partnerships (PPP)
0440	Indirect Cost Reimbursement
0441	Contributions and Grants
0444	Grant Repayments



## State Administrative and Accounting Manual

<b>Code</b>	<b>Title</b>
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
0460	Climate Commitment Act Auction Revenue
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
0476	Long-Term Services and Supports Premium
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





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Code	Title
	<b>0500 - Private/Local Charges and Miscellaneous Revenue</b>
0523	Board, Room, and Meals
0535	Energy Facility Application and Monitoring Fees
0541	Contributions and Grants
0546	Federal Revenue - Pass Through
0597	Reimbursable Contracts
	<b>0600 - Transfers</b>
0611	Bond Transfers In
0612	Bond Transfers Out
0621	Operating Transfers In
0622	Operating Transfers Out
0623	Investment Administration Transfers (SIB Only)
0626	Noncash Revenue Transfers - Compensation
0627	Noncash Revenue Transfers - Other
0633	Timber Tax Transfer
0634	Manufacturing & Warehousing Job Centers 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 - Cannabis 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



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<b>Code</b>	<b>Title</b>
0645	Budget Stabilization Transfer
0647	Child and Family Reinvestment Account Transfer
0648	Commuter 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
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	Internal Lending Program Transfers
0689	Operating Transfers - Toll Charges
0690	Special Transfers
0691	Public Stadium Authority Tax Transfer



## State Administrative and Accounting Manual

<b>Code</b>	<b>Title</b>
0693	Operating Transfers - Debt Service
0694	Operating Transfers - Debt Service Reimbursements
0696	Operating Transfers - Motor Fuel Taxes
<b>0800 - Other Revenues and Financing Sources</b>	
0802	Employer Pension Contributions
0803	Employee Pension Contributions
0804	State Pension Contributions
0807	Certificates of Participation
0809	Lease-to-Own Acquisition
0810	Right-to-Use Lease and Subscription Asset Acquisition
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



# State Administrative and Accounting Manual

<b>Code</b>	<b>Title</b>
0866	Loan Principal Repayment
0868	Original Issue Discount - COPs
0869	Original Issue Premium - COPs
0871	Special Items
0872	Extraordinary Items
<b>0900 - Non-Revenue Activities*</b>	
0901	Interagency Reimbursements
0902	Recoveries of Current Expenditure Authority Expenditures
0920	Items Placed in Suspense
0921	Rental Excise Tax Suspense
0925	Undistributed Receipts
0940	Deposit Adjustments and Returned Checks

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

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## **75.80.40 Sequential by code number with description**

Jan. 1, 2024

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<b>Code</b>	<b>Title and Description</b>
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**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
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## State Administrative and Accounting Manual

<b>Code</b>	<b>Title and Description</b>
	Tax levied on the selling price of tangible personal property and certain services purchased at retail. (chapter 82.08 RCW)
0102	Tax Credit - 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. (RCW 82.12.022 and 82.14.230)
0109	Tax Credits - Brokered Natural Gas
	Credits allowed to offset the brokered natural gas tax liability. (RCW 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 statute 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)



## State Administrative and Accounting Manual

Code	Title and Description
0113	<p>Tax Credits - Hazardous Substance</p> <p>Credits allowed in statute to offset the hazardous substance tax liability. (chapters 82.21 and 82.23B RCW)</p>
0115	<p>Motor Vehicle Fuel Tax</p> <p>Tax levied on each gallon of motor vehicle fuel delivered from a terminal rack in Washington. Includes gasoline and other inflammable gas or liquids used to propel motor vehicles (excludes special fuels such as diesel and propane). (chapter 82.36 RCW)</p>
0116	<p>Use Fuel Tax (Other Than Motor Vehicle Fuel)</p> <p>Special tax levied on all combustible gases and liquids used to propel motor vehicles, except those subject to the motor vehicle fuel tax. (chapters 82.38 and 70.149 RCW)</p>
0117	<p>Excise Telephone Taxes</p> <p>911 tax and statewide 988 behavioral health crisis response and suicide prevention line tax which are levied on telephone access lines (switched access lines, radio access lines, and interconnected voice over internet protocol service lines). (RCW 82.14B.030 and RCW 82.86.020)</p>
0118	<p>Liter Tax - Liquor</p> <p>Tax levied on the selling price of spirits in their original packaging on a per liter basis. Spirits includes any beverage containing alcohol with more than 24% alcohol by volume. (RCW 82.08.150)</p>
0119	<p>Liquor Sales Tax - Surcharge</p> <p>Surcharge levied in addition to the liquor sales tax on the selling price of spirits in their original packaging. (RCW 82.08.150(4))</p>
0120	<p>Liquor Sales Tax</p> <p>Tax levied on the selling price of spirits in their original package. (RCW 82.08.150)</p>
0121	<p>Beer Tax</p>



## State Administrative and Accounting Manual

Code	Title and Description
	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	Cannabis Excise Tax  Tax levied on producers, processors, and retailers on the wholesale and retail selling price of cannabis, useable cannabis, and cannabis-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. (RCW 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)



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Code	Title and Description
0130	<p>Insurance Premium Tax</p> <p>Tax levied on the net premiums received by insurers doing business in Washington. (RCW 48.14.020 and 48.14.021)</p>
0131	<p>Carbonated Beverage Tax</p> <p>Tax levied on the on the privilege of selling carbonated beverages in Washington. (Title 82 RCW)</p>
0133	<p>Vapor Product Tax</p> <p>Tax levied on the sale, use, consumption, handling, possession, or distribution of all vapor products in Washington. (RCW 82.25.010)</p>
0134	<p>Tax Credits - Public Utilities</p> <p>Credits specified in statute to offset the public utilities tax. (chapter 82.16 RCW)</p>
0135	<p>Public Utilities Tax</p> <p>Tax levied on the gross income derived from operation of public and privately owned utilities including the general categories of transportation, communications, and the supply of energy and water. (chapter 82.16 RCW)</p>
0136	<p>Public Utilities District Privilege Tax</p> <p>Tax levied on electric generating facilities of public utilities districts for the privilege of operating in Washington. (chapter 54.28 RCW)</p>
0137	<p>Syrup (Soda) Tax</p> <p>Tax levied on syrup used in making carbonated beverages. (chapter 82.64 RCW)</p>
0140	<p>Pari-mutuels Tax</p> <p>Tax levied on the gross receipts of pari-mutuel machines at licensed horse racing events. (chapter 67.16 RCW)</p>





## State Administrative and Accounting Manual

<b>Code</b>	<b>Title and Description</b>
0141	<p>Petroleum Products Tax</p> <p>Tax levied on the wholesale value of products derived from refining crude oil. (chapter 82.23A RCW)</p>
0143	<p>Intermediate Care Facility Tax</p> <p>Tax levied on the gross receipts of intermediate care facilities for services provided to persons with intellectual disabilities. (chapter 82.65A RCW)</p>
0149	<p>Watercraft Excise Tax</p> <p>Tax levied on the fair value of noncommercial boats used on Washington waters. (chapter 82.49 RCW)</p>
0150	<p>Property Tax</p> <p>Tax levied on the assessed value of all real and personal property located in Washington that is not specifically exempted. (Title 84 RCW)</p>
0151	<p>Excise Taxes - Other</p> <p>All other excise taxes, which do not have a unique revenue source.</p>
0152	<p>Capital Gains Tax</p> <p>Tax levied on the sale or exchange of long-term capital assets by individuals. (RCW 82.87.040)</p>
0155	<p>Inheritance/Estate Taxes</p> <p>Taxes levied on the value of property located in Washington transferred upon the death of the owner. (chapter 83.100 RCW)</p>
0157	<p>Real Estate Excise Tax</p> <p>Tax levied on the sale of real estate or transfer of controlling interest. (chapters 82.45 and 82.46 RCW)</p>
0159	<p>Leasehold Excise Tax</p>



## State Administrative and Accounting Manual

Code	Title and Description
	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)



## State Administrative and Accounting Manual

Code	Title and Description
0191	<p>PUD Privilege Tax Distributions</p> <p>Distributions of PUD privilege tax to local governments. (chapter 54.28 RCW)</p>
0192	<p>Prosecuting Attorney Distributions</p> <p>Distributions of revenue to counties to pay for one-half of the salaries of prosecuting attorneys. (RCW 36.17.020)</p>
0195	<p>Motor Vehicle Fuel Tax Distributions</p> <p>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)</p>
0196	<p>Liquor Tax Distributions</p> <p>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).</p>
0197	<p>Timber Tax Distributions</p> <p>Distributions of county tax on timber harvested on private lands to county of origin. (chapter 84.33 RCW)</p>
0198	<p>Other Tax Distributions</p> <p>Distributions of other taxes and liquor profits to local governments.</p>
0199	<p>Tax Revenue Suspense (Department of Revenue Use Only)</p> <p>Tax suspense coding used only by Department of Revenue for combined excise tax returns.</p>
01MJ	<p>Cannabis Excise Tax Distribution</p> <p>Distributions of cannabis excise tax to local governments.</p>



# State Administrative and Accounting Manual

Code	Title and Description
	<b>0200 - Licenses, Permits, and Fees</b>
	Amounts paid by individuals, organizations, and businesses to engage in certain specified activities such as operating a business, driving a car, or hunting and fishing.
0201	Accountants
	Licenses, permits and fees collected from individuals and corporations in the certified public accounting field. (chapter 18.04 RCW)
0202	Auctioneers
	Fees collected to license and regulate persons or businesses engaged in providing auctioneering services. (chapter 18.11 RCW)
0203	Agriculture/Aquaculture Licenses and Fees
	Fees collected for commodity inspections; inspections, licenses and certifications for food safety, animal health and other consumer services; fees, registrations, and inspections associated with plant protection; and, fees, registrations and licenses related to pesticide management.
0204	Aircraft
	Licenses and fees collected from aircraft dealers and aircraft registration. (RCW 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



## State Administrative and Accounting Manual

Code	Title and Description
	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



## State Administrative and Accounting Manual

Code	Title and Description
	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



## State Administrative and Accounting Manual

Code	Title and Description
	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	Cannabis Licenses and Fees
	Licenses and fees collected from producers, processors, and retailers engaged in the wholesale and retail sale of cannabis, useable cannabis, and cannabis-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



## State Administrative and Accounting Manual

Code	Title and Description
	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 fees collected for mental health providers, child care providers, chemical dependency treatment service programs and massage therapist health care professionals. (chapters 70.96A, 71.24, and 74.15 RCW)
0244	Horse Racing Licenses and Fees  Licenses and other fees collected by the Washington Horse Racing Commission. (chapter 67.16 RCW)
0245	Hunting and Fishing Licenses  License fees collected from individuals for recreational fishing, big game hunting and small game hunting. (chapter 77.32 RCW)
0246	Insurance Licenses and Fees  Licenses, appointment, renewal and related fees collected from insurance agents and brokers. (chapter 48.17 RCW)





## State Administrative and Accounting Manual

Code	Title and Description
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)



## State Administrative and Accounting Manual

<b>Code</b>	<b>Title and Description</b>
0256	<p>Notary Fees and Commission of Deeds</p> <p>Fees collected to license persons engaged in administering oaths or affirmations, witnessing signatures, authenticating documents, or any other act a notary of this state is authorized to perform. (RCW 42.44.010)</p>
0258	<p>Registered and Licensed Practical Nurse Licenses</p> <p>Certification and license application and renewal fees collected for various registered nurse and licensed practical nurse health care professionals. (RCW 18.79.030)</p>
0260	<p>Optician Licenses</p> <p>Certification and license application and renewal fees collected for optician health care professionals. (chapters 18.53 and 81.54 RCW)</p>
0261	<p>Optometrist Licenses</p> <p>Certification and license application and renewal fees collected for optometrist health care professionals. (chapters 18.53 and 81.54 RCW)</p>
0262	<p>Pharmacy Licenses</p> <p>Certification and license application and renewal fees collected for pharmacy health care professionals. (chapter 18.64 RCW)</p>
0263	<p>Puget Sound Pilot Licenses</p> <p>Fees collected from Puget Sound and Grays Harbor licensed pilots for initial license and annual license renewals, and stipends collected for the pilot trainee program. (RCW 88.16.090)</p>
0264	<p>Nursing Home Administrative Licenses</p> <p>Certification and license application and renewal fees collected for nursing home administrator health care professionals. (chapter 18.52 RCW)</p>
0265	<p>Refrigerant Emission Fee</p>



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Code	Title and Description
	Fees collected for refrigeration or air conditioning systems to fund the administration and enforcement of the refrigerant management permit program. (RCW 70A.60.030)
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



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Code	Title and Description
	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)



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Code	Title and Description
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



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Code	Title and Description
	Distributions to local governments of boating safety funds. (RCW 88.02.650)
0298	Alcoholic Beverage License Fees Distributions  Distributions of license fees to the University of Washington and Washington State University. (RCW 66.08.180)
0299	Other Licenses, Permits, and Fees  All other licenses, permits and fees collected without specific revenue source coding assigned to them.
<b>0300 - Federal Revenue</b>	
	Revenue that the state receives from the federal government under grant and similar agreements where the state is required to expend the revenue in accordance with federal program specifications. It also includes revenues associated with expenditures that are fully reimbursed by the federal government.
0301	African Development Foundation
0303	Institute of Museum Services
0304	Inter-American Foundation
0305	National Endowment for the Arts
0306	National Endowment for the Humanities
0307	Office of National Drug Control Policies
0308	Peace Corps
0309	Legal Services Corporation
0310	Department of Agriculture



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Code	Title and Description
	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



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Code	Title and Description
	Federal revenue received from the Department of Transportation to fund highway planning and construction programs.
0321	Department of the Treasury
0323	Appalachian Regional Commission
0327	Office of Personnel Management
0329	Commission on Civil Rights
0330	Equal Employment Opportunity Commission
0332	Federal Communications Commission
0333	Federal Maritime Commission
0334	Federal Mediation and Conciliation Service
0339	General Services Administration
	Federal revenue received from the General Services Administration primarily to fund election reform.
0340	Government Printing Office
0342	Library of Congress
0343	National Aeronautics and Space Administration
0344	National Credit Union Administration
0346	National Labor Relations Board
0347	National Science Foundation
	Federal revenue received from the National Science Foundation to encourage and support basic research in the education, science, and computer and information science areas.





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Code	Title and Description
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



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Code	Title and Description
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



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Code	Title and Description
	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.
03UW	Federal Revenue Distributions - University of Washington Only  Used by University of Washington to record federal direct revenues to crosswalk UW Workday system to AFRS. (Temporary code until the state implements Workday.)
<b>0400 - State Charges and Miscellaneous Revenue</b>	
	Revenue that the state receives from individuals, organizations, businesses and other governments for goods and services in conjunction with state- sponsored programs.
0401	Investment Income  Earnings on deposits and investments. Investment earnings may also be coded by specific type for example dividend income (Revenue Source Code 0411), and capital gains and losses (Revenue Source Code 0413). Costs of investment activities are recorded in Revenue Source Code 0473.
0402	Income from Property  Revenues from rentals/leases of state owned land, facilities, and equipment that do not meet the definition of a right-to-use lease agreement, are below the state's capitalization threshold, or are short-term.  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



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Code	Title and Description
	Fees assessed on offenders under community supervision by the Department of Corrections. (RCW 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
	Revenue from patient care charges such as general inpatient care, nursing, laboratory, outpatient hospital and professional services, and other patient charges. Also includes 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 63.30 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



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Code	Title and Description
	<p>Gains and losses resulting when the value of an investment asset, for example stocks, bonds, mutual funds, or real estate, is more or less than its carrying cost (book value). Capital gains and losses may be realized or unrealized.</p>
0415	<p>Sale of Property - Timber</p> <p>Revenues resulting from the following activities on state-owned land: timber contract sales, including settlement of defaulted contracts and other related timber contract fees; contract harvesting and other log sales; and damaged timber sales.</p>
0416	<p>Sale of Property - Other</p> <p>Proceeds from the sale or disposal of property, consumable supplies, materials, and products in governmental type accounts. Property includes land, buildings, equipment, salvage, intangible property (such as, right-of-ways and royalties), sand and gravel, and nursery seedlings.</p> <p>Does not include property sales in the normal course of business by a proprietary type account.</p>
0417	<p>Victims of Crime Compensation</p> <p>Penalties assessed against criminal offenders for assistance to crime victims. (chapter 7.68 RCW)</p>
0418	<p>Gain or Loss On Sale of Capital Assets</p> <p>The gain or loss on the sale or disposal of a capital asset in a proprietary type account. The gain or loss is calculated by subtracting the remaining book value (original cost less accumulated depreciation) from the proceeds from the sale.</p>
0420	<p>Charges For Services</p> <p>Amounts collected in the course of regular business for sales of services. Examples include charges for administering local tax collection, fees for processing applications, fees for administrative hearings, and charges for equipment repair.</p>
0421	<p>Publications and Documents</p>



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



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Code	Title and Description
0434	<p>Hazardous Waste Cleanup Recoveries</p> <p>Amounts collected by the Department of Ecology for mandatory and voluntary cleanup of hazardous waste cleanup activities, cleanup of oil and non-oil spills and environmental restoration.</p>
0435	<p>Income from Leased Property</p> <p>Principal portion of revenues from right-to-use lease agreements of state owned land, facilities, and equipment from non-state entities.</p>
0436	<p>Leased Property and PPP Interest Income</p> <p>Interest portion of revenues from right-to-use lease agreements of state owned land, facilities, and equipment from non-state entities; and from public-private and public-public partnership (PPP) agreements that include installment payments.</p>
0437	<p>Leased Property Variable Income</p> <p>Variable payment portion of revenues from right-to-use lease agreements of state owned land, facilities, and equipment from non-state entities.</p>
0438	<p>Income from Public-Private and Public-Public Partnerships (PPP)</p> <p>Income from public-private and public-public partnership (PPP) agreements. This includes the principal portion of installment payments, PPP variable payments, and other PPP revenue associated with the acquisition of a capital asset.</p>
0440	<p>Indirect Cost Reimbursement</p> <p>To record indirect cost reimbursement associated with grants, contracts and other agreements.</p>
0441	<p>Contributions and Grants</p> <p>Contributions and grants received by the state that are not restricted by contract or grant. Amounts received may be expended for or by the account/program receiving the monies for the purposes for which the monies were given.</p>
0444	<p>Grant Repayments</p>



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Code	Title and Description
	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 Annual Payment  To record annual payment received as required by RCW 36.100.040.
0460	Climate Commitment Act Auction Revenue  Proceeds from the sale, via auction, of greenhouse gas allowances as authorized in the Climate Commitment Act of 2021. (Chapter 70A.65 RCW)
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





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Code	Title and Description
	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)
0476	Long-Term Services and Supports Premium  Premiums paid by Washington employees for long-term services and supports benefits. (RCW 50B.04.080)
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



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Code	Title and Description
	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. (RCW 46.68.260 and 82.14.320.)



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Code	Title and Description
0496	<p>Insurance Premiums</p> <p>Amounts collected by the Department of Enterprise Services, Office of Risk Management from state agencies for coverage in the state's liability program. Also includes premiums for active employees collected by Health Care Authority for medical, dental, life, and long-term disability insurance.</p>
0497	<p>Charges For Transportation Services</p> <p>Revenues collected for transportation services to include such things as ferry services, toll revenue, and transponder sales.</p>
0498	<p>Tort Claim Reimbursement</p> <p>Reimbursements to the state for tort claim damages - for example, damages to property and lost revenues - caused by third parties.</p>
0499	<p>Other Revenue</p> <p>Revenue that the state receives from individuals, organizations, businesses and other governments for goods and services in conjunction with state sponsored programs without specific revenue source coding assigned to them. Examples include industrial insurance refunds, miscellaneous student services, and photocopying.</p>
04DS	<p>Unclaimed Property Distributions</p> <p>To record funds distributed by the Department of Revenue to owners, property reported under the Uniform Unclaimed Property Act. (chapter 63.30 RCW)</p>
<b>0500 - Private/Local Charges and Miscellaneous Revenue</b>	
<p>Resources provided to the state by nonfederal sources such as private individuals, local governments, commercial enterprises, and foundations that are restricted by contract or agreement. It also includes revenues associated with expenditures that are fully reimbursed by private/local sources.</p>	
0523	<p>Board, Room, and Meals</p>



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Code	Title and Description
	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	Contributions and Grants  Contributions and grants from nonfederal sources external to the state. Similar to federal grants, the expenditure of these private/local contribution and grant revenues are restricted by contract or agreement.
0546	Federal Revenue - Pass Through  Federal revenue received from other state governments, local governments or private entities.
0597	Reimbursable Contracts  Revenue received pursuant to reimbursable contracts with private/local organizations including non-profit organizations, counties, cities, school districts, transit authorities and other states.
	<b>0600 - Transfers</b>  Amounts transferred by state agencies to other accounts and/or agencies; including treasurer's transfers of resources collected by one state agency/account to the agency/account that expends the resources.
0611	Bond Transfers In  Transfers of bond proceeds to an account as specified by law.
0612	Bond Transfers Out



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Code	Title and Description
	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 (SIB Only)  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	Manufacturing & Warehousing Job Centers Transfer



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Code	Title and Description
	Transfers from the General Fund to the Manufacturing and Warehousing Job Centers Account (Account 25D) to mitigate local sales tax revenue net losses as a result of the sourcing provisions of the streamlined sales and use tax agreement. (RCW 82.14.545)
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 - Cannabis Revenues
	Transfers of cannabis revenues from the Dedicated Cannabis Account (Account 315) to the General Fund and the Basic Health Plan Trust Account. (RCW 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). (RCW 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))



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Code	Title and Description
0642	<p>Student Achievement Account Transfer - Lottery Revenues</p> <p>Transfers of lottery revenues from the State Lottery Account (Account 577) and the Shared Game Lottery Account (Account 433) to the Student Achievement Account (Account 299). (RCW 67.70.240(3); 67.70.340(1) and (2))</p>
0643	<p>Education Construction Account Transfer - Lottery Revenues</p> <p>Transfers of lottery revenues from the State Lottery Account (Account 577) and the Shared Game Lottery Account (Account 433) to the Education Construction Account (Account 253). (RCW 67.70.240(3); 67.70.340(1) and (2))</p>
0644	<p>General Fund Transfer - Lottery Revenues</p> <p>Transfers of lottery revenues from the Shared Game Lottery Account (Account 433) to the General Fund. (RCW 67.70.340(4))</p>
0645	<p>Budget Stabilization Transfer</p> <p>Transfers from the General Fund to the Budget Stabilization Account (Account 14B). (RCW 43.79.495)</p>
0647	<p>Child and Family Reinvestment Account Transfer</p> <p>Transfers from the General Fund to the Child and Family Reinvestment Account (Account 18T). (RCW 74.13.107)</p>
0648	<p>Commute Trip Reduction Transfer</p> <p>Transfers from the Multimodal Transportation Account (Account 218) to the General Fund to reimburse the General Fund for tax credits provided to businesses participating in the commute trip reduction program. (RCW 82.70.040)</p>
0649	<p>Unclaimed Property Transfer</p> <p>Transfers of unclaimed property between the Unclaimed Personal Property Account (Account 196) and the General Fund. (RCW 63.30.470)</p>
0651	<p>Flood Control Transfer</p>



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Code	Title and Description
	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





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Code	Title and Description
	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 (OFM Only)  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)



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Code	Title and Description
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 (DRS Only)  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 (DRS Only)  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	Internal Lending Program Transfers  Transfers of monies to record the Internal Lending Program activity between governmental, enterprise and internal service accounts. (University of Washington and Washington State University Only)
0689	Operating Transfers - Toll Charges



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Code	Title and Description
	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.
0691	Public Stadium Authority Tax Transfer  Transfers of tax on admission to events in the stadium and exhibition center, collected per RCW 36.38.010, to Public Stadium Authority.
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).
	<b>0800 - Other Revenues and Financing Sources</b>  Other revenues and financing sources not recorded elsewhere including those associated with debt financing activities, resources supporting trust activities, and certain noncash activities, such as receipt of donated commodities.
0802	Employer Pension Contributions



## State Administrative and Accounting Manual

Code	Title and Description
	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 or other funds 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	Lease-to-Own Acquisition  Resources provided through a lease-to-own agreement used to finance capital acquisitions.
0810	Right-to-Use Lease and Subscription Asset Acquisition  Resources provided through a lease agreement or subscription-based information technology arrangement used to finance the right-to-use a capital asset.
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



## State Administrative and Accounting Manual

Code	Title and Description
	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	Proceeds of Refunding COPs  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



## State Administrative and Accounting Manual

Code	Title and Description
	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	Proceeds of Refunding Bonds  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



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Code	Title and Description
	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)
	<b>0900 - Non-Revenue Activities*</b>  Amounts related to various suspense codes that must be adjusted to zero at year-end.
0901	Interagency Reimbursements  Amounts received from another agency to reimburse for expenditures that cannot immediately be allocated to the proper expenditure coding.
0902	Recoveries of Current Expenditure Authority Expenditures  Amounts received from a non-state entity to reimburse for expenditures that cannot immediately be allocated to the proper expenditure coding.
0920	Items Placed in Suspense  Amounts received by an agency that are identifiable by account, but cannot be immediately allocated to the proper revenue source coding.
0921	Rental Excise Tax Suspense



## State Administrative and Accounting Manual

Code	Title and Description
	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.