

**CHART OF ACCOUNTS**  
**DICTIONARY DESCRIPTION**

**REVENUE**

- 0307 Federal Non-Assistance- Vendor Services**
  - 43070 Fed Gov't Vendor Services
  
- 0310 Department of Agriculture**
  - 43100 Department of Agriculture
  
- 0312 Department of Defense**
  - 43120 Department of Defense
  
- 0314 Department of Housing and Urban Development**
  - 43140 Department of HUD
  
- 0315 Department of Interior**
  - 43150 Department of Interior
  
- 0316 Department of Justice**
  - 43160 Department of Justice
  
- 0317 Department of Labor**
  - 43170 Department of Labor
  
- 0320 Department of Transportation**
  - 43200 Department of Transportation
  
- 0343 National Aeronautics and Space Administration**
  - 43430 NASA
  
- 0345 National Foundation on the Arts and the Humanities**
  - 43450 Nat Found on Arts and Hum
  
- 0347 National Science Foundation**

43470 National Science Foundation

**0359 Small Business Administration**

43590 Small Business Admin

**0364 Veterans Administration**

43640 Veterans Administration

**0366 Environment Protection Agency**

43660 Env Protection Agency

**0381 Department of Energy**

43810 Department of Energy

**0383 Federal Emergency Management Agency**

43830 Fed Emerg Mgmt Agency

**0384 Department of Education**

43840 Dept of Education

**0393 Department of Health and Human Services**

43930 Dept of Hhs

**0394 Corporation for National and Community Service**

43940 Corp for Nat and Comm Svc

**0401 Treasury Investment Income**

44010 Treasury Investment Income

**0402 Income from Property**

44020 Fees – Taxable

44021 Fees – Nontaxable  
44022 Rent – Taxable  
44023 Rent – Nontaxable  
44024 Other – Taxable  
44025 Other – Nontaxable  
44026 Other Rent – Nontaxable  
44027 Conf Rent – Nontaxable  
44028 Conf Rent – Taxable  
44030 Parking Fees – Taxable  
44031 Parking Meters – Taxable  
44032 Conference Parking – Taxable  
44041 Room Charges AUAP

**0405 Fines and Forfeits**

44050 Fines and Forfeits  
44051 Contract Liquidation Fine  
44052 Late Payment Fine  
44053 Damage Fine  
44054 Cleaning Fine

**0409 Local Investments/Interest Income**

44090 Local Investment/Interest Inc  
44091 Interest Income Transfer

**0411 Dividend Income**

44110 Dividend Income

**0416 Sale of Property - Other**

44160 Sale of Property – Other Tax

**0418 Gain or Loss On Sale of Capital Assets**

44180 Gain/Loss on Sale of Assets

**0481 Operating Transfers - Out**

44181 Op Xfers – Out – Nonmandatory

44185 Op Xfers – Out – Mandatory

**0420 Charges for Services**

44200 Charges for Svcs – Taxable

44201 Charges for Svcs – Nontaxable

44202 M/P Vehicle Use

44203 M/P Trip Charges

44204 M/P Gas Reimburse

44205 M/P Mileage Chgs

44206 Admissions Tax

44207 Other Telecom Charges – Non-Taxable

44210 Sales & Service—Self Support

44215 Conf Center Reg – Taxable

44220 Conf Center Reg – Nontaxable

44230 Charges for Enterprise Acctg

44231 Charges for Enterprise Comp

44232 Charges for Connection Card

44233 Charges for Laundry

44234 Charges for Brooklane Well

44235 Charges for Conf Ctr – Special

**0424 Tuition and Fees**

44240 Tuition and Fees

44245 S&A Fee Allocation

**0428 Other Charges for Current Services**

44280 Other Charges – Taxable  
44281 Other Charges – Nontaxable  
44282 Commissions Non-Taxable  
44283 Vender Leasehold Tax  
44284 Laundry Commission Non-Taxable

**0430 Dedicated Student Fees**

44300 Dedicated Student Fees

**0431 Miscellaneous Student Fees**

44310 Miscellaneous Student Fees

**0440 Indirect Cost Reimbursement**

44400 Indirect Cost Reimbursement  
44410 Indirect Cost Reimburs Prioryr

**0450 Sales of Goods and Supplies – Proprietary Funds**

44500 Retail Sales – Taxable  
44501 Retail Sales – Nontaxable  
44502 Wholesale Sales – Nontaxable  
44503 Catering Sales Campus – Taxable  
44504 Catering Sales Off-Campus – Tax  
44505 Meal Plan Dollars  
44506 Retail Sale Return – Taxable  
44507 Wellington’s Sales – Taxable  
44508 Staff Meals – Nontaxable  
44509 Off-Campus Meal Tkts – NonTax  
44510 Academic Meals – Nontaxable  
44511 Dining Cart #1 Sales – Taxable  
44512 Dining Cart #2 Sales – Taxable  
44513 Dining Cart #3 Sales – Taxable

44515 Conf Center Meals – Taxable  
44520 Conf Center Meals – Nontaxable  
44525 Dining Employee Meals  
44530 Sundry Food Nontaxable  
44541 AUAP Meals – Nontaxable

**0480 Operating Transfers - In**

44800 Op Xfers – In – Mandatory  
44801 Op Xfers – In – Nonmandatory

**0485 Immaterial Prior Period Adjustments**

44850 Immaterial Prior Period Adj  
44855 Immaterial Prior Period PCA

**0490 Cash Over and Short**

44900 Cash Over and Short

**0499 Other Revenue**

44990 Other Revenue  
44992 Recycling Income  
44994 Vending Commission – Taxable

**0541 Contributions and Grants**

45410 State Contributions  
45411 Local Contributions  
45412 Private Contributions  
45413 Administration Fee Revenue  
45414 Foundation Contrib to CWU  
45415 Gift Fee Revenue

- 0546 Federal Revenue – Pass Through**
  - 45460 Fed Rev ? Pass Through
  
- 0703 Capital Gains**
  - 47030 Capital Gains
  
- 0704 Capital Losses**
  - 47040 Capital Loss
  
- 0705 Costs of Investment Activities**
  - 47050 Cost of Investment Activities
  
- 0706 Amortization**
  - 47060 Amortization
  
- 0715 Recoveries of Current Appropriation Expenditures**
  - 47150 Recov Of Current Approp Exp
  
- 0716 Recoveries of Prior Appropriation Expenditures**
  - 47160 Recov Of Prior Approp
  
- 0730 Items Placed in Suspense**
  - 47300 Suspense Account
  - 47301 Payroll Suspense
  - 47302 Payroll Clearing
  - 47303 Interface Clearing
  - 47304 Default Undistributed Payroll
  - 47305 Default Undistributed Benefits
  
- 0731 Undistributed Receipts**
  - 47310 Undistributed Receipts

**0784      Operating Transfers – Debt Service Reimbursements**

47840 Op Xfers – Debt Svc Reimb

**SN      Federal Pass-Through – State**

49000 Fed Pass Thru – State