

**CHART OF ACCOUNTS
DICTIONARY DESCRIPTION**

REVENUE

- 0253 Motor Vehicle Licenses**
 - 42530 CWU License Plate Revenue

- 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
 - 43151 Department of Interior ARRA
 - 43155 Department of Commerce

- 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

- 0347 National Science Foundation**
 - 43470 National Science Foundation
 - 43471 NSF- ARRA

- 0355 Federal Revenue Non-Assistance**
 - 43550 Federal Revenue Non-Assistance
 - 43551 Fed Rev Non-Assistance ARRA

- 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
 - 43811 Dept Of Energy ARRA

- 0383 Federal Emergency Management Agency**
 - 43830 Fed Emerg Mgmt Agency

- 0384 Department of Education**
 - 43840 Dept of Education
 - 43841 Dept of Education ARRA

- 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
 - 44033 Alumni Memberships- Taxable
 - 44040 Apt Charges Cont Ed-China
 - 44041 Room Charges AUAP
 - 44042 Tenant Rent-Subj Leasehold Tax
 - 44043 Tenant Rent
 - 44044 Locker Rentals-Nontaxable
 - 44045 Res Net Fee Mon-Taxable
 - 44046 REC Guest Passes- Taxable
 - 44047 REC Guest Passes- Non Taxable
 - 44048 REC Membership- Taxable
 - 44049 REC Membership- Non Taxable

- 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

0413 Capital Gains

47030 Capital Gains

0414 Capital Losses

47040 Capital Loss

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

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

44208 Summer Orientation Non-Taxable

44210 Sales & Service—Self Support

44212 Cash Sales- Students Non Taxable

44214 Set Up & Take Down Charges

44215 Conf Center Reg – Taxable

44218 Administration Revenue Fee 449

44220 Conf Center Reg – Nontaxable

44221 Building Mgr-Nontaxable

44222 Fitness Classes- Taxable

44223 Fitness Classes-Nontaxable

44224 Instr Classes-Nontaxable

44225 Activity Participation Fee

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

44270 Admission Tax Des Moines

44271 Admission Tax Everett

44272 Admission Tax Kent

44273 Admission Tax Lynnwood
44274 Admission Tax Moses Lake
44275 Admission Tax Mt Vernon
44276 Admission Tax Pierce County
44277 Admission Tax Wenatchee
44278 Admission Tax Yakima

0424 Tuition and Fees

44240 Tuition and Fees
44241 Summer Tuition & Fees
44242 Tuition Waivers
44243 Summer Tuition & Fee Waiver
44245 S&A Fee Allocation
44246 CE Tuition Fee Pass Thru No 3%
44247 S&A Admin Allocation

0428 Other Charges for Current Services

44280 Other Charges – Taxable
44281 Other Charges – Nontaxable
44282 Commissions Non-Taxable
44283 Revenue Subject- Leasehold Tax
44284 Laundry Commission Non-Taxable
44285 ATM Fees

0430 Dedicated Student Fees

44300 Dedicated Student Fees
44301 SUB-REC Fee
44305 SUB Fee Allocation
44306 REC Fee Allocation
44307 REC Admin Allocation
44308 SUB Admin Allocation

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

0463 Premium/Discount

44630 COP Issue Premium (Discount)

0473 Costs of Investment Activities

47050 Cost of Investment Activities

0485 Immaterial Prior Period Adjustments

63200 Prior Period Adjustments

489 Amortization

44890 – 44899 Amortization

0490 Cash Over and Short

44900 Cash Over and Short

44999 Allowance Uncoll Accts Governmental Funds

0499 Other Revenue

44990 Other Revenue

44992 Recycling Income

44993 SIS Accounts Receivable Payments

44994 Vending Commission – Taxable

44995 Memberships Foundation

44996 In-Kind Non-Donation Fnd

44997 In-Kind Donation Foundation

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

45416 Donation Foundation

45417 Contributions Foundation

45418 Private Contributions ARRA

0546 Federal Revenue – Pass Through

45460 Fed Rev / Pass Through

45461 Fed Rev/ Pass Through ARRA

0621 Operating Transfers – In

61100 Op Xfers – In – Mandatory
61101 Op Xfers – In – Nonmandatory
61105 Foundation- In

0622 Operating Transfers – Out

62300 Op Xfers – Out – Nonmandatory
62301 Op Xfers – Out – Mandatory
62305 FD Foundation- Out

0694 Operating Transfers – Debt Service Reimbursements

47840 Op Xfers – Debt Svc Reimb

0716 Recoveries of Prior Appropriation Expenditures

47160 Recov Of Prior Approp

0807 Cash COP's

47070 COP Financing Revenue

0902 Recoveries of Current Appropriation Expenditures

47150 Recov Of Current Approp Exp

0920 Items Placed in Suspense

47300 Suspense Account
47301 Payroll Suspense
47302 Payroll Clearing
47303 Interface Clearing
47304 Default Undistributed Payroll
47305 Default Undistributed Benefits

0925 Undistributed Receipts

47310 Undistributed Receipts

SN Federal Pass-Through – State

49000 Fed Pass Thru – State