Distribution Summary Report Guide

This document is to provide guidance on what data is included in the Distribution Summary report. A description of the data in each column is provided as well as an example for a city and an example for a county.

Column Header	Description of Data
Line Code	A unique number assigned to each tax.
Tax Name	Name of tax.
Accum Amt	Total amount of tax collected within the jurisdiction for the tax. This number is the gross accumulation.
Admin Fee	Department of Revenue administration fee, if applicable.
City/County Share	Amount sent to or received from another jurisdiction. This applies to the Regular & Optional Taxes and the Public Safety (City) Tax. Example: In most cases, each city is required to provide 15% of the Regular & Optional taxes collected within their city to the county. The amount distributed from the city to the county will show as a negative number on a city's Distribution Summary report. The total amount from all of the cities within the county will show as a positive on the county's Distribution Summary report.
Adjustment	Used to identify special situations where an adjustment is made. Examples include repayments or a negative balance from a previous distribution that is carried forward. Adjustments are used infrequently.
Pool	Portion of the pool account distributed to the jurisdiction, if applicable to the tax. Local tax revenue is allocated to the pool account when the Department cannot identify the correct jurisdiction to send the local tax. For example, the Department discovers an out-of-state retailer that was not reporting sales tax and did not keep complete records. The pool account would be used to collect past taxes and the business would be given prospective instructions to report correctly.
Final Distribution	The final amount distributed by the Office of the State Treasurer (OST). Note: The county taxes with an asterisk (*) display the final distribution amount for the county. The actual distribution amounts for these taxes are calculated by OST based on population data and are distributed to the appropriate jurisdictions. This applies to the Criminal Justice Tax and Public Safety (County) Tax.

Department of Revenue Washington State

Examples of Distribution Summary Reports

City Example

Line Code	Tax Name	Accum Amt	Admin Fee	City/County Share	Adjustment	Pool	Final Distribution
45/46/51/52	Regular & Optional Taxes	456,470.02	(4,564.68)	(67,785.80)	-	771.53	384,891.07
331/332	Public Safety (City) Tax	41,691.81	(416.91)	(6,191.24)	-	70.26	35,153.92
47	Transient Rental State-Shared Tax	8,446.53	-	-	-	-	8,446.53
137/138	Transportation Benefit District Tax	91,091.57	(910.92)	-	-	181.12	90,361.77
Report Totals							
		597,699.93	**(5,892.51)**	**(73,977.04)**	-	**1,022.91**	**518,853.29**

County Example

Line Code	Tax Name	Accum Amt	Admin Fee	City/County Share	Adjustment	Pool	Final Distribution
45/46/51/52	Regular & Optional Taxes	2,672,023.26	(26,720.24)	1,418,437.00	-	8,160.82	4,071,900.84
85/86	Criminal Justice Tax *	1,222,389.97	(12,223.90)	-	-	2,430.20	1,212,596.27
796	E911 Prepaid Wireless Tax	51,741.90	(517.42)	-	-	-	51,224.48
795	E911 VOIP Tax	83,827.10	(838.27)	-	-	-	82,988.83
794	E911 Wireless Tax	403,760.00	(4,037.60)	-	-	-	399,722.40
793	E911 Wireline Tax	85,274.00	(852.74)	-	-	-	84,421.26
151/152	Mental Health (County) Tax	1,222,257.05	(12,222.57)	-	-	2,430.00	1,212,464.48
115	Public Facilities State-Shared Tax	217,218.46	-	-	-	-	217,218.46
331/332	Public Safety (City) Tax	-	-	10,109.19	-	20.25	10,129.44
70	Special Hotel/Motel Tax	304,657.10	-	-	-	-	304,657.10
170	Tourism Promotion Area Tax	114,525.00	-	-	-	-	114,525.00
47	Transient Rental State-Shared Tax	42,223.65	-	-	-	-	42,223.65
Report Totals							
		6,419,897.49	**(57,412.74)**	**1,428,546.19**	-	**13,041.27**	**7,804,072.21**

* The amounts displayed will differ from the amount distributed. The amounts displayed are the total amounts collected for the county. The final distribution amounts are calculated by the Office of the State Treasurer using population data.