



April 15, 2024

TO: Statewide Real Estate Services Managers and Mega Programs

FROM: Danny Johnson, Relocation Program Manager

RE: PROCEDURE CHANGE: New Temporary Relocation Object Code

This memorandum is to introduce and provide procedures for the use of a new object code (JN 90) for temporary relocations as an addition to Right of Way Manual, Chapter 12-12: Temporary Relocations, 12-14 Relocation Inventory, Appendix 12-3 Object Codes and Definitions, and Chapter 10-5 Relocation Assistance Vouchers.

Effective immediately, all temporary relocation payments for activities of one year or less shall be coded JN 90 as Temporary Relocation Payments – Exempt on the Relocation Assistance Voucher (RES-537) and in TRAINS.

Regions with ACTIVE temporary relocation activities should work with their region Fiscal Analyst to create a journal voucher updating temporary relocation payment amounts to JN 90. This is necessary to balance the discrepancy report created between TRAINS and IRIS. The Chart of Accounts will be updated to reflect this new code during the next revision cycle.

PURPOSE

This update provides accurate accounting, reporting, and inventorying of relocation dollars as required by FHWA and Government Accounting Standards Board (GASB) rules.

FHWA

Those persons requiring temporary relocation are not defined as a Displaced Person in the URA. Temporary displaced individuals and the dollars spent should not be included as part of relocation activities in our annual FHWA report. To achieve this, temporarily displaced persons should not be entered in IRIS as a displaced person and all temporary relocation dollars should be entered in TRAINS as JN 90.

This does not change FHWA's participation in temporary relocation activities.

GASB

State and federal law has specific accounting requirements regarding acquired real property interest. Currently, we do not inventory dollars associated with property rights under 12 months. This should include temporary relocation activities under 12 months. WSDOT RES tracks property rights and dollars through TRAINS and IRIS. Distinguishing payments under JN 90 in TRAINS and not tracking temporary relocations in IRIS will help support the accuracy and reconciliation of real estate activities as required by GASB.

OVERVIEW OF REVISIONS

The following form has been updated and is available on our Relocation Workspace page.

- RES-537, Relocation Assistance Voucher

The following additions to the current Right of Way Manual will be part of the Real Estate Services' next scheduled manual revision.

Chapter 12-12: Temporary Relocations

All payments for Temporary Relocation move expenses shall be coded, JN 90. If a temporary move extends beyond one-year, a permanent relocation is offered and any additional costs should be coded under the appropriate typical JN object code type based on the displacement.

Chapter 12-14 Relocation Inventory

Payments for *permanent* relocation activities are identified in TRAINS and IRIS by the JN object code. WSDOT will distinguish relocation dollars (JN activity) paid to displacees as part of the overall land rights being acquired and the dollar amounts will be added to the Property Management side of IRIS.

Temporary Relocation activities of one year or less are identified in TRAINS under object code JN 90. Amounts paid with object code JN 90 are not tracked on the Acquisition side or inventoried to the Property Management side of IRIS.

Chapter 12, Appendix 12-3

JN 90: Temporary Relocation Payments – exempt

Amounts paid for temporary relocation costs of one year or less. Use this object code for all costs of residential, non-residential, and/or Personal Property Only moves. If the move extends beyond one-year, permanent relocation must be offered and any additional costs should not be charged to this object code.

Chapter 10-5 Relocation Assistance Vouchers

10-5.2.1(I)7 Temporary Relocation Payments – Exempt. Amounts paid for temporary relocation costs for non-displaced person who is required to relocate temporarily, one year or less. This section covers all temporary relocation costs of residential, non-residential, and/or personal property only moves. If the move extends beyond one-year, a permanent relocation is offered and any additional costs should be coded under the appropriate typical JN object code type based on the displacement.

DJ/ch
Attachment:RES-537, Relocation Assistance Voucher

cc: Dianna McKeon, FHWA Realty Officer
Suzi Freelund, Accounting & Reporting Manager