



STATE OF WASHINGTON

**OFFICE OF FINANCIAL MANAGEMENT**

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July 8, 2015

**TO:** Agency Directors

**FROM:** David Schumacher  
Director

**SUBJECT: PUBLIC FUNDS EXEMPT FROM ALLOTMENT – RCW 43.88.110(10)**

The state Budget, Accounting and Reporting Act grants authority to the director of the Office of Financial Management (OFM) to exempt certain funds from allotment controls.

I am writing to inform you that the public funds on the attached list do not require allotment in the 2015-17 biennium. All other public funds used by an agency, including funds outside the treasury, are to be included in the agency allotment submittal.

If you have any questions, please contact your [assigned OFM budget analyst](#).

Attachment

cc: Bryon Moore, Senate Ways and Means Committee  
Charlie Gavigan, House Appropriations Committee  
David Ward, Senate Transportation Committee  
Mark Matteson, House Transportation Committee  
Agency Budget Officers

## 2015-17 ALLOTMENT EXEMPTIONS

The following funds/accounts are exempt from expenditure, revenue, and cash allotments:

| Account Code | Account Name   |
|--------------|--|
| 01P          | Suspense Account   |
| 01R          | Undistributed Receipts Account   |
| 01T          | Local Leasehold Excise Tax Account                                       |
| 034          | Local Sales & Use Tax Account  |
| 035          | State Payroll Revolving Account  |
| 076          | Treasury Income Account  |
| 07B          | Organ and Tissue Donation Awareness Account                              |
| 07K          | Special License Plant Applicant Trust Account                            |
| 08B          | Foster Care Endowed Scholarship Trust Account                            |
| 08N          | State Financial Aid Account  |
| 09K          | Life Sciences Discovery Account  |
| 09T          | Washington Main Street Trust Fund Account                                |
| 12H          | Uniformed Service Shared Leave Pool                                      |
| 12N          | GET Ready for Math and Science Scholarship Account                       |
| 143          | Institutions of Higher Education - Federal Appropriation Account         |
| 145          | Institutions of Higher Education - Grants/Contracts Account              |
| 147          | Institutions of Higher Education - Plant Account                         |
| 148          | Institutions of Higher Education - Dedicated Local Account               |
| 15L          | Annual Property Revaluation Grant Account                                |
| 165          | Salary Reduction Account   |
| 16C          | Real Estate and Property Tax Administration Assistance Account           |
| 17A          | County Enhanced 911 Excise Tax Account                                   |
| 18G          | Opportunity Scholarship Match Transfer Account - <b>NEW</b>              |
| 18K          | 24/7 Sobriety Account – <b>change to the budget type</b>                 |
| 19V          | Cancer Research Endowment Fund Match Transfer Account - <b>NEW</b>       |
| 20D          | CPA Scholarship Transfer Account - <b>NEW</b>                            |
| 241          | COP Construction Account   |
| 252          | Higher Education Non-Proprietary Local Capital                           |
| 387          | UW Facilities Bond Retirement Account                                    |
| 401          | Correctional Industries Account  |
| 403          | Self-Insurance Revolving Account   |
| 409          | Investment Income Account  |
| 411          | Natural Resources Equipment Account                                      |
| 416          | Surplus/Donated Food Commodities Revolving Account                       |
| 432          | King Street Railroad Station Facility Account                            |
| 440          | Institutions of Higher Education - Stores Account                        |
| 443          | Institutions of Higher Education - Data Processing Account               |
| 446          | Industrial Insurance Rainy Day Fund Account                              |
| 448          | Institutions of Higher Education - Printing Account                      |
| 449          | COP/Other Financing Account - Local                                      |
| 450          | Institutions of Higher Education - Other Facilities Account              |
| 457          | Institutions of Higher Education - Retirement Benefits Revolving Account |
| 460          | Institutions of Higher Education - Motor Pool Account                    |
| 477          | Lottery Investment Account   |
| 482          | Dairy/Forage Facility Revolving  |
| 495          | Toll Collection Account  |
| 505          | University of Washington - University Hospital Account                   |
| 508          | Miscellaneous Enterprise Activities                                      |
| 512          | Institutional Stores Account   |

| <b>Account Code</b> | <b>Account Name</b>  |
|---------------------|--|
| 522                 | Institutions of Higher Education - Associated Students                             |
| 523                 | Public Funds Investment Account  |
| 524                 | Institutions of Higher Education - Bookstore Account                               |
| 525                 | State Employee Combined Fund Drive   |
| 526                 | Veterans' Memorial Account   |
| 527                 | Administrator for Intestate Estates  |
| 528                 | Institutions of Higher Education - Parking Account                                 |
| 534                 | Wash Graduate Fellowship Trust Fund  |
| 547                 | Liability Account  |
| 569                 | Institutions of Higher Education - Food Services Account                           |
| 570                 | Institutions of Higher Education - Other Enterprises Account                       |
| 573                 | Institutions of Higher Education - Housing & Food Account                          |
| 575                 | Vocational Education Revolving Account - Corrections                               |
| 601                 | Agricultural Permanent Account   |
| 603                 | Millersylvania Park Trust Account  |
| 604                 | Normal School Permanent Account  |
| 605                 | Permanent Common School Fund   |
| 606                 | Scientific Permanent Account   |
| 607                 | State University Permanent Account   |
| 610                 | Accident Reserve Account   |
| 614                 | Volunteer Firefighters' and Reserve Officers' Relief and Pension Principal Account |
| 615                 | Washington State Patrol Retirement Fund Plan I Account                             |
| 616                 | Judges' Retirement Account   |
| 620                 | Unemployment Compensation Fund   |
| 622                 | Unemployment Compensation Federal Employees' Benefit Payment                       |
| 630                 | WSP Retirement System Plan 2 Account   |
| 631                 | Public Employees' Retirement Plan I  |
| 632                 | Teachers' Retirement Plan I Account  |
| 633                 | School Employee Combined Plan 2 & 3  |
| 635                 | Public Safety Employees' Retirement System Plan 2 Account                          |
| 636                 | Foster Care Trust Account  |
| 641                 | Public Employees' Retirement Plan II   |
| 642                 | Teachers' Retirement System Combined Plan II & III                                 |
| 644                 | Community Services Revolving Account   |
| 646                 | Higher Education Retirement Plan Supplemental Benefit Account                      |
| 649                 | Discrete Component Units Processing  |
| 651                 | Institutional Residents' Deposit   |
| 653                 | Washington Distinguished Professorship Trust Fund                                  |
| 660                 | Natural Resources Deposit Fund   |
| 687                 | Rural Rehabilitation Account   |
| 688                 | Fed Local Rail Service Assistance  |
| 721                 | Public Employees/Retirees Insurance  |
| 722                 | Deferred Compensation Principal Account  |
| 729                 | Judicial Retirement Principal Account  |
| 730                 | Public Employee/Retiree Ins Reserve  |
| 731                 | Child Care Facility Revolving Account  |
| 732                 | Nursing Home Civil Penalties Account   |
| 733                 | Capitol Campus Reserve Account   |
| 734                 | Centennial Document Preservation/Modern  |
| 737                 | High Occupancy Vehicle Account   |
| 738                 | DSHS Trust Account   |
| 739                 | Certificate of Participation and Other Financing                                   |

| Account Code | Account Name   |
|--------------|--|
| 743          | College Faculty Awards Trust Fund                                |
| 749          | Governor's ICSEW Account   |
| 752          | Institutional Clearing/Transmittal                               |
| 753          | DSHS Child Support Service Account                               |
| 755          | Community Services Office Administrator                          |
| 757          | Maritime Historic Restore/Preserve                               |
| 768          | Local Real Estate Excise Tax Account                             |
| 773          | Prof Student Exchange Program Trust                              |
| 774          | UW License Plate Account   |
| 775          | Seized Contraband Account  |
| 776          | WSU License Plate Account  |
| 778          | WWU License Plate Account  |
| 779          | EWU License Plate Account  |
| 783          | CWU License Plate Account  |
| 784          | Miscellaneous Transportation Programs Account                    |
| 786          | TESC License Plate Account                                       |
| 789          | Advanced Environmental Mitigation                                |
| 790          | College Clearing Account   |
| 795          | State Investment Board Commingled Monthly Bond Account           |
| 797          | Local Tourism Promotion Account                                  |
| 800          | Institutional Welfare/Betterment                                 |
| 801          | Opportunity Scholarship Custodial Account                        |
| 819          | L.E.O.F.F. Retirement Plan I Account                             |
| 821          | Impaired Physician Account                                       |
| 829          | L.E.O.F.F. Retirement Plan II Account                            |
| 837          | Washington Promise Scholarship Account                           |
| 840          | Institutions of Higher Education - Agency Account                |
| 841          | G. Robert Ross Endowment Account                                 |
| 842          | American Indian Scholarship Endowment Account                    |
| 843          | Exceptional Faculty Awards Endowment Account                     |
| 846          | Grants-In-Aid Scholarship/Fellowship Account                     |
| 849          | Institutions of Higher Education - Student Loan Account          |
| 850          | Institutions of Higher Education - Work Study Account            |
| 852          | Foster Care Scholarship Endowment Account                        |
| 857          | Institutions of Higher Education - Annuity & Life Income Account |
| 859          | Institutions of Higher Education - Endowment Local Account       |
| 860          | Institutions of Higher Education - Long-Term Loan Account        |
| 865          | SIB Commingled Trust Account                                     |
| 877          | OASI Contribution Account  |
| 878          | Federal Forest Revolving Account                                 |
| 880          | Advance Right-of-Way Revolving Account                           |
| 881          | Supplemental Pension Account                                     |
| 882          | Washington Judicial Retirement Account                           |
| 883          | Second Injury Account  |
| 893          | Radiation Perpetual Maintenance Account                          |

Note: Inactive funds/accounts do not need allotments. If an account becomes active again, it will be determined at that time if allotments are necessary.