



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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July 13, 2017

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 2017-19 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
Kelly Simpson, Senate Transportation Committee
Mark Matteson, House Transportation Committee
Richard Ramsey, Senate Ways and Means Committee
Melissa Palmer, House Capital Budget Committee
Agency Budget Officers

2017-19 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
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
18K	24/7 Sobriety Account
19V	Cancer Research Endowment Fund Match Transfer Account
20D	CPA Scholarship Transfer Account
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
522	Institutions of Higher Education - Associated Students

Account Code	Account Name
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
743	College Faculty Awards Trust Fund

Account Code	Account Name
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
799	Washington Achieving a Better Life Experience Program 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
838	LEOFF Retirement System Benefits Improvement 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.