



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

Insurance Building, PO Box 43113 • Olympia, Washington 98504-3113 • (360) 902-0555

July 16, 2012

TO: Agency Budget Officers

FROM: Pam Davidson
Senior Budget Assistant to the Governor

SUBJECT: BEGINNING BUDGETARY FUND BALANCES

As noted in Section 8.2 of the 2013-15 Budget Instructions, the Office of Financial Management (OFM) each biennium provides beginning budgetary fund balances for governmental and proprietary funds to aid agencies in developing their budget proposals.

I have attached a list of beginning budgetary fund balances for governmental and proprietary funds for the 2011-13 Biennium. The beginning budgetary fund balance represents the available spendable resources of the fund. These balances, which will be used for development of the Governor's 2013 supplemental budgets and 2013-15 biennial budget proposals, are provided for your information and do not need verification. OFM generated these budgetary fund balances using data from the state's Comprehensive Annual Financial Report (CAFR) for Fiscal Year 2011.

For governmental funds, the beginning budgetary fund balance is calculated using the *spendable* portion of ending fund balance plus revenues less expenditures. For this calculation, we include all general ledger (GL) codes for revenues (32XX), encumbrances (6410), and expenditures (65XX). The spendable portion of fund balance consists of specific fund equity GL codes which are listed below (refer to Chapter 75.40 of the *State Administrative and Accounting Manual (SAAM)* for a complete list):

9230 Restricted for Higher Education
9231 Restricted for Perm Funds – Realized Investment Loss
9232 Restricted for Education
9234 Restricted for Transportation
9238 Restricted for Other Purposes
924X Restricted Fund Balance – Includes all GLs within the series
9250 Restricted for Budget Stabilization
9252 Restricted for Debt Service
9260 Restricted for Pollution Remediation
927X Restricted Fund Balance – Includes all GLs within the series
9283 Restricted for Third Tier Debt Service
9310 Committed for Higher Education
9311 Committed for Education
932X Committed Fund Balance – Includes all GLs within the series
9330 Committed for State Facilities
9340 Committed for Debt Service
9372 Assigned for Other Purposes

- 9390 Unassigned
- 951X Reserved for Encumbrances
- 9720 Prior Period Material Corrections
- 9721 Fund Type Reclassification Changes
- 9722 Accounting Policy Changes
- 9723 Capital Asset Policy Changes

For proprietary funds, the beginning budgetary fund balance is calculated using certain general ledger (GL) codes. Because proprietary funds account for their own assets and liabilities, the calculation for beginning budgetary fund balance uses only short-term assets less short-term liabilities. This is because long-term assets do not represent resources that are available to spend within the year and long-term liabilities do not represent obligations that must be paid within the year. The following short-term asset and liability GL codes are included in calculating the beginning budgetary fund balance for proprietary funds:

- 1110 Cash in Bank
- 1120 Undeposited Local Cash
- 1205 Temporary/Pooled Cash Investments
- 13XX Receivables and Allowances - Short-term
- 1415 Donated Inventories
- 142X Merchandise Inventories
- 1430 Work-in-Process Inventories
- 43XX Treasury Cash
- 5111 Accounts Payable
- 5112 Interest Payable
- 5113 Claims and Judgments Payable
- 5115 Contracts Payable
- 5116 Retained Percentages Payable
- 5117 Construction Contracts Payable
- 5119 Employee Insurance Benefits Payable
- 5121 Matured Bonds Payable
- 5122 Matured Interest Payable
- 5123 Investment Trades Pending Payable
- 5124 Accrued Salaries and Fringe Benefits Payable
- 5126 Accrued Prizes Payable
- 5130 Due to Fiscal Agents
- 514X Other Liabilities
- 515X Intergovernmental and Intragovernmental Payables
- 5171 Current Installment Purchase and Contracts Payable
- 518X Other Liabilities
- 5190 Unearned Revenues
- 5191 Deposits Payable
- 5192 Deferred Revenues
- 5193 Liability for Unclaimed Property Refunds
- 5194 Liability for Cancelled Warrants/Checks
- 5195 Deferred Expenditure Recoveries

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5196 Obligations under Reverse Repurchase Agreements

5198 Loans Payable

5199 Other Liabilities

71XX Treasury Cash In-Process

Note: An X indicates all GL codes within that series are included.

If you have questions concerning an account's beginning budgetary fund balance, please contact your assigned OFM budget analyst or Statewide Accounting consultant by August 15, 2012.

Attachment

cc: OFM Budget Analysts

OFM Statewide Accounting Consultants

Beginning Fund Balances for 2011-13

Account	Reported Beg. Fund Balance
001 - General Fund - Basic Account	(91,994)
002 - Hospital Data Collection Account	37
003 - Architects' License Account	955
006 - Public Records Efficiency, Preserva	1,690
007 - Winter Recreation Program Account	1,268
014 - Forest Development Account	24,028
018 - Millersylvania Park Current Account	5
01B - ORV & Nonhighway Account	618
01F - Crime Victims' Compensation Account	1,510
01M - Snowmobile Account	2,126
01N - Institutional Impact Account	19
022 - Pub Fac Const Loan/Grant Revolving	17
023 - Special Grass Seed Burning Research	3
024 - Professional Engineers' Account	2,276
025 - Pilotage Account	495
026 - Real Estate Commission Account	7,294
027 - Reclamation Revolving Account	1,647
02A - Surveys and Maps Account	883
02B - County Sale/Use Tax Equalization	3
02C - Municipal Sale/Use Tax Equalization	12
02G - Health Professions Account	17,781
02H - Business Enterprises Revolving Acct	863
02J - Certified Public Accountants' Acct	2,187
02K - Death Investigations Account	4,725
02M - Essential Rail Assistance Account	1,231
02N - Parkland Acquisition Account	531
02P - Flood Control Assistance Account	873
02R - Aquatic Lands Enhancement Account	5,282
030 - Landowner Conting F Fire Suppress	2,794
031 - State Investment Board Expense Acct	958
032 - St Emergency Water Projects Revolv	222
036 - Capitol Building Construction Acct	2,212
039 - Aeronautics Account	2,704
03B - Asbestos Account	324
03C - Emer Med Ser/Trauma Care Sys Trust	537
03F - Enhanced 911 Account	7,582
03K - Industrial Insurance Premium Refund	898
03L - County Criminal Justice Assistance	2,849
03M - Municipal Criminal Justice Assist	489
03N - Master License Account	2,430
03P - Fire Service Trust Account	321
03R - Safe Drinking Water Account	1,172
041 - Resource Management Cost Account	54,590
042 - Char/Ed/Penal/Reform/Institutions	1,205
044 - Waste Reduct/Recycle/Litter Control	1,604
045 - State Vehicle Parking Account	347
048 - Marine Fuel Tax Refund Account	116
04B - Nat Res Real Property Replacement	35,966
04E - Uniform Commercial Code Account	2,578
04F - Real Estate Education Program Accou	904

Account	Reported Beg. Fund Balance
14W - Reduced Cigarette Ignition Acct.	274
150 - Low-Income Weatherization Asst Acct	1,698
152 - Disability Accommodation Revolving	61
154 - New Motor Vehicle Arbitration Acct	992
158 - Aquatic Land Dredged Mat Disp Site	594
159 - Parks Improvement Account	220
15A - Transitional Housing Oper & Rent	467
15C - WA Community Technology Opportunity	713
15E - Manufacturing Innovation & Moderniz	201
15H - Cleanup Settlement Account	111,261
15K - Columbia River Water Delivery Acct	16
15M - Biotoxin Account	291
15P - Energy Recovery Act Account	78
15V - Funeral and Cemetery Account	299
15W - Guaranteed Asset Protection Waiver	15
160 - Wood Stove Education/Enforcement	128
162 - Farm Labor Contractor Account	8
163 - Worker/Community Right to Know Acct	2,552
167 - Nat Res Conserv Areas Stewardship	108
169 - Horse Racing Commission Operating	635
16A - Judicial Stabilization Trust Acct	1,269
16B - Landscape Architects' License Acct	124
16E - Specialized Forest Products	1
16H - Columbia River Rec Salmon & Stlhd	1,790
16J - SR #520 Corridor Account	(174,472)
16L - Accessible Communities Account	94
16R - Multiagency Permitting Team Account	52
16T - Product Stewardship Programs Acct	101
16W - Hospital Safety Net Assessment Acct	2,056
172 - Basic Health Plan Trust Account	1,491
173 - State Toxics Control Account	53,447
174 - Local Toxics Control Account	54,144
176 - Water Quality Permit Account	6,246
17C - Opportunity Express Account	65
17E - State Efficiency & Restructuring Ac	(39,480)
17F - WA Opportunity Pathways Account	17,762
17H - WA Global Health Technologies/Produ	104
17L - Foreclosure Fairness Account	1,855
180 - Local Gov Administrative Hearings	180
182 - Underground Storage Tank Account	525
184 - Local Museum Acct-Wa St Hist Soc	553
185 - Local Museum Acct-E. Wa St Hist Soc	768
186 - County Arterial Preservation Acct	3,686
190 - Forest Fire Protection Assessment	3,175
193 - State Forest Nursery Revolving Acct	5,698
195 - Energy Account	440
196 - Unclaimed Personal Property Account	8,575
197 - Statute Law Committee Publications	575
198 - Access Road Revolving Account	9,233
199 - Biosolids Permit Account	321

Account	Reported Beg. Fund Balance
04H - Surface Mining Reclamation Account	1,091
04K - American W/Disabilities Spec Revolv	51
04M - Recreational Fisheries Enhancement	415
04R - Drinking Water Assistance Account	15,750
04T - County Public Health Account	51
04V - Vehicle License Fraud Account	10
04W - Waterworks Operator Certification	986
051 - St/Loc Improvements Revolving Acct	1,283
055 - St/Loc Impr Rev Acct Waste Disp Fac	325
056 - State Higher Education Construction	616
057 - State Building Construction Account	73,703
058 - Public Works Assistance Account	8,204
05C - Criminal Justice Treatment Account	1,923
05H - Disaster Response Account	7,183
05K - County Research Services Account	31
05R - Drinking Water Assistance Admin	3,230
05T - Distressed County Assistance Acct	1
05W - State Drought Preparedness Account	677
060 - Comm/Tech Col Capital Projects Acct	27,887
061 - EWU Capital Projects Account	5,107
062 - WSU Building Account	1,106
063 - CWU Capital Projects Account	1,167
064 - UW Building Account	3,484
065 - WWU Capital Projects Account	4,937
066 - TESC Capital Projects Account	1,745
068 - Comm Coll Capital Construction-75	56
06A - Salmon Recovery Account	65
06C - City and Town Research Services	451
06G - Real Estate Appraiser Commission	454
06H - Wash State Legacy Proj, State Lib	78
06J - Securities Prosecution Account	332
06K - Lead Paint Account	30
06L - Business and Professions Account	3,559
06R - Real Estate Research Account	868
06T - License Plate Technology Account	302
06W - WA Nat Science, Wildlife, Envir Ed	5
070 - Outdoor Recreation Account	(14,254)
071 - Warm Water Game Fish Account	466
072 - St/Loc Impr Rev Acct Water Sup Fac	989
075 - St Soc/Health Services Construction	5
07A - Mortgage Lending Fraud Prosecution	1,020
07C - Vessel Response Account	169
07E - Contract Harvesting Revolving Acct	9,455
07L - Legislative International Trade	6
07N - Produce Railcar Pool Account	434
07R - Drinking Water Assistance Repayment	63,193
07T - Commemorative Works Account	3
07V - Fish & Wildlife Enforcement Reward	784
07W - Domestic Violence Prevention Acct	682
080 - Grade Crossing Protective Account	129
081 - State Patrol Highway Account	9,918
082 - Motorcycle Safety Education Account	1,260

Account	Reported Beg. Fund Balance
201 - DOL Services Account	452
202 - Medical Test Site Licensure Account	2,785
203 - Passenger Ferry Account	1,115
204 - Vol Firefight/Res Off Administrativ	769
205 - Mobile Home Park Relocation Account	140
206 - Cost of Supervision Account	1,397
207 - Hazardous Waste Assistance Account	2,135
209 - Regional Fisheries Enhance Group	1,745
210 - Fire Protection Contractor License	1,042
213 - Veterans' Emblem Account	7
214 - Temporary Worker Housing Account	49
215 - Special Category C Account	5,034
216 - Air Pollution Control Account	1,926
217 - Oil Spill Prevention Account	2,369
218 - Multimodal Transportation Account	56,467
219 - Air Operating Permit Account	733
222 - Freshwater Aquatic Weeds Account	815
223 - Oil Spill Response Account	10,457
225 - Fingerprint Identification Account	3,972
226 - State Seizure Account	578
234 - Public Works Administration Acct	4,468
235 - Youth Tobacco Prevention Account	161
244 - Habitat Conservation Account	369
246 - Comm/Tech College Forest Reserve	586
253 - Education Construction Account	6,921
258 - Metals Mining Account	14
259 - Coastal Crab Account	94
261 - Dungeness Crab Appeals Account	30
262 - Manufacture Home Installation Train	57
263 - Community/Economic Development Fee	3,290
267 - Recreation Resources Account	2,651
268 - NOVA Program Account	1,733
269 - Parks Renewal/Stewardship Account	15,605
277 - State Agency Parking Account	256
281 - Impaired Driving Safety Account	147
283 - Juvenile Accountability Incentive	96
289 - Thurston County Capital Facilities	(35)
290 - Savings Incentive Account	49,313
291 - Education Savings Account	54,431
294 - Sea Cucumber Dive Fishery Account	64
295 - Sea Urchin Dive Fishery Account	37
297 - Pipeline Safety Account	1,303
298 - Geologists' Account	671
300 - Financial Services Regulation Acct	13,348
303 - Highway Bond Retirement Account	147,984
304 - Ferry Bond Retirement Account	7,988
305 - TIB Bond Retirement Account	5,575
309 - Nisqually Earthquake Account	52
319 - Public Health Supplemental Account	184
320 - Puget Sound Crab Pot Buoy Tag Acct	7
335 - LCB Construction/Maintenance Acct	3,522
347 - WSU Bond Retirement Account	8,420

Account	Reported Beg. Fund Balance
084 - Building Code Council Account	898
086 - Fire Service Training Account	7,991
087 - Park Land Trust Revolving Account	41
08A - Education Legacy Trust Account	13,786
08C - Gonzaga Univ Alumni Association	4
08E - Individual Development Account Prog	216
08F - Lighthouse Environmental Programs	10
08G - Flexible Spending Admin Account	787
08H - Military Department Rent and Lease	370
08J - Prescription Drug Consortium Acct	46
08K - Problem Gambling Account	163
08L - Ski & Ride Washington Account	4
08M - Small City Pavement & Sidewalk Acct	2,014
08P - State Parks Educ & Enhancement	324
08R - Waste Tire Removal Account	5,900
08V - Veterans Stewardship Account	568
08W - Washington's National Park Fund	13
094 - Transportation Infrastructure Acct	4,720
095 - Electrical License Account	4,698
096 - Highway Infrastructure Account	2,359
097 - Recreational Vehicle Account	69
098 - East Wash Pheasant Enhancement Acct	538
099 - Puget Sound Capital Construction	9,753
09A - We Love Our Pets Account	2
09B - Boating Safety Educ Certification	30
09C - Farmlands Preservation Account	2,442
09E - Freight Mobility Investment Account	5,298
09F - High-Occupancy Toll Lanes Operation	703
09G - Riparian Protection Account	(1,515)
09H - Transportation Partnership Account	435,445
09J - WA Coast Crab Pot Buoy Tag Account	34
09L - Nursing Resource Center Account	15
09M - Aquatic Invasive Species Enf. Acct.	293
09N - Aquatic Invasive Sp Prevention Acct	223
09P - City-County Assistance Account	684
09R - Econ Dev Strategic Reserve Account	2,241
102 - Rural Arterial Trust Account	30,672
104 - State Wildlife Account	13,308
106 - Highway Safety Account	9,492
107 - Liquor Excise Tax Account	8,523
108 - Motor Vehicle Account	38,895
109 - Puget Sound Ferry Operations Acct	23,085
10A - Aquatic Algae Control Account	123
10B - Home Security Fund Account	2,920
10F - Share the Road Account	27
10G - Water Rights Tracking System Acct	84
10K - Veterans Innovations Program Acct	297
10P - Columbia River Basin Water Supply	7,912
10R - Energy Freedom Account	596
10T - Hood Canal Aquatic Rehabilitation	(582)
110 - Special Wildlife Account	2,279
111 - Public Service Revolving Account	11,483

Account	Reported Beg. Fund Balance
348 - UW Bond Retirement Account	8,625
350 - Capital Hist District Construction	75
355 - State Tax Bld Construction Account	6,841
357 - Gardner-Evans High Ed Construction	(3,780)
359 - School Constr & Skill Ctrs Bldg	2,446
364 - Military Department Capital Account	2,383
404 - State Treasurer's Service Account	8,218
405 - Legal Services Revolving Account	23,461
407 - Secretary of State's Revolving Acct	2,516
408 - Coastal Protection Account	2,160
410 - Transportation Equipment Account	14,156
411 - Natural Resources Equipment Account	8,827
413 - Municipal Revolving Account	2,280
415 - Personnel Service Account	5,679
418 - St Health Care Authority Admin Acct	2,167
419 - Data Processing Revolving Account	46,776
420 - Public Printing Revolving Account	475
421 - Education Technology Revolving Acct	1,717
422 - Enterprise Services Account	23,613
424 - Anti-Trust Revolving Account	4,119
426 - Digital Government Revolving Acct	64
433 - Shared Game Lottery Account	(3,771)
436 - OFM Labor Relations Service Account	2,232
438 - Uniform Dental Plan Benefits Admin	504
439 - Uniform Medical Plan Benefits Acct	3,398
441 - Local Government Archives Account	1,022
442 - Legislative Gift Center Account	114
443 - Inst of Hi Ed-data Processing Acct	20,880
444 - Fish & Wildlife Equipment Revolving	355
445 - Self-Insured Emplr Overpaymt Reimb	1,009
453 - OMWBE Enterprises Account	657
455 - Higher Education Personnel Services	264
470 - Imaging Account	58
471 - State Patrol N Air Rev Account	99
480 - Financial Education Pub-Pri Partner	192
483 - Auditing Services Revolving Account	1,201
484 - Administrative Hearings Revolving	691
485 - Horse Racing Breed Owners Bonus Fnd	306
486 - Small Business Incubator Account	2
496 - Future Teacher Conditional Scholar	2,792
497 - Horse Racing Commission Class C Pur	50
498 - Firefighters Benevolent Account	13
499 - Law Enforcement Memorial Account	42
500 - Perpetual Surveillance/Maintenance	44,396
501 - Liquor Revolving Account	35,159
503 - Tuition Recovery Trust Account	4,848
505 - UW-University Hospital Account	327,682
507 - Oyster Reserve Land Account	818
511 - Tacoma Narrows Toll Bridge Account	8,124
513 - Derelict Vessel Removal Account	760
515 - DNA Data Base Account	833
516 - Fruit and Vegetable Inspection Acct	3,665

Account	Reported Beg. Fund Balance
113 - Common School Construction Account	64,445
119 - Unemployment Compensation Admin	1,025
11A - Employment Training Finance Account	293
11B - Regional Mobility Grant Program	11,550
11E - Freight Mobility Multimodal Account	10,307
11F - Reinvesting in Youth Account	383
11H - Forest and Fish Support Account	4,091
11J - Electronic Products Recycling Acct	279
11K - WA Auto Theft Prevention Auth Acct	5,658
11M - Poet Laureate Account	5
11W - Water Quality Capital Account	1,259
120 - Administrative Contingency Account	1,424
125 - Site Closure Account	23,163
126 - Agricultural Local Account	11,177
128 - Grain Inspection Revolving Acct	4,237
12C - Affordable Housing for All Account	6,720
12E - Assisted Living F Temp Mgmt Acct	265
12F - Man/Mobile Home Dispute Resolution	1,441
12G - Rockfish Research Account	488
12J - Boating Activities Account	10
12L - Outdoor Education and Recreation	42
12M - Charitable Organization Education	109
12T - Traumatic Brain Injury Account	1,103
12V - PEBB Medical Benefits Admin Acct	8,077
131 - Fair Account	187
133 - Childrens' Trust Account	168
134 - Employment Services Administrative	808
138 - Insurance Commissioner's Regulatory	6,005
141 - Federal Seizure Account	622
144 - Transportation Improvement Account	31,038
145 - Inst of Hi Ed-Grants/Contracts Acct	673,855
146 - Firearms Range Account	1,050
147 - Inst of HI ED-Plant Account	74,032
148 - Inst of Hi Ed-Dedicated Local Acct	557,986
149 - Inst of HI ED-Operating Fees Acct	187,170
14A - Wildlife Rehabilitation Account	184
14B - Budget Stabilization Account	564
14E - Washington State Heritage Center	12,865
14F - Family Leave Insurance Account	386
14H - Community Preservation Development	9
14J - Ambulatory Surgical Facility Acct	21
14L - Streamlined Sales & Use Tax Mit	47
14M - Financial Fraud & Id Theft Crimes	545
14N - Legislative Oral History Account	7
14P - Skeletal Human Remains Assistance	428

Account	Reported Beg. Fund Balance
532 - Washington Housing Trust Account	15,294
536 - Federal Food Service Revolving Acct	421
540 - Tele Device Hearing/Speech Impaired	1,332
543 - Judicial Information Systems Acct	16,509
544 - Pollution Liab Insurance Prog Trust	53,338
545 - Heat Oil Pollution Liability Trust	236
546 - Risk Management Admin Account	1,076
548 - LEOFF Plan 2 Expense Account	73
549 - Election Account	6,723
550 - Transportation 2003 Acct (Nickel A)	149,663
551 - Homeless Families Services Account	125
552 - Conservation Assistance Rev Account	308
553 - Performance Audits of Government	4,149
577 - State Lottery Account	(12,195)
600 - Dept of Retirement Systems Expense	9,139
608 - Accident Account	214,357
609 - Medical Aid Account	101,440
645 - Wa State Historical Trust Acct	1,301
689 - Rural Washington Loan Account	7,202
727 - Water Pollution Control Revolving	101,157
746 - Hanford Area Economic Investment	168
747 - Health Prof Loan Repay/Scholar Prog	6,138
759 - Miscellaneous Program Account	17,316
761 - Basic Health Plan Subscription Acct	484
763 - Center Improvement Of Student Learn	34
777 - Prostitution Prevent/Intervention	69
780 - School Zone Safety Account	1,130
785 - State Educational Trust Fund Acct	3,653
788 - Advanced Coll Tuition Payment Prog	(124,011)
816 - Stadium/Exhibition Center Account	24,656
818 - Youth Athletic Facility Account	290
823 - Livestock Nutrient Management Acct	58
825 - Tobacco Settlement Account	53,058
828 - Tobacco Prevention/Control Account	2,242
830 - Agricultural College Trust Manage	267
833 - Develop Disability Endowment Trust	29,234
834 - Capitol Furnish Preserv. Committee	74
835 - 4 Yr Student Child Care Hi Ed Acct	5
851 - Developmental Dis Comm Trust Acct	119
874 - OASI Revolving Account	197
884 - Gambling Revolving Account	2,816
885 - Plumbing Certificate Account	99
887 - Public Facility Const Loan Revolv	31,377
888 - Deferred Compensation Admin Account	1,361
892 - Pressure Systems Safety Account	1,307