

# OTHER BUDGET REPORTS

Reports in this section are additional items required by statutory provisions or because they provide data not included in other forms. These instructions apply only to agency budgets with the indicated funds or activities. Samples are shown here or at OFM's forms [webpage](#).

## Nonbudgeted local fund summaries

Nonbudgeted local fund summaries (RCW [43.88.030\(1\)\(f\)](#))

The nonbudgeted local fund summary is used to summarize financial data for nonbudgeted (nonappropriated/nonallotted) local funds outside the state treasury. Data can be entered in an Excel spreadsheet available on OFM's forms [webpage](#). This information will be displayed in the Governor's budget document.

### Instructions

- A. Narrative description.** In account code number sequence, list all nonbudgeted local accounts in the agency. Include the full title of each account, a brief description of the purpose and source of revenue and the statutory authority.
- B. Summary financial statement.** In addition to the narrative descriptions described above, prepare a summary financial statement of fund balances on the nonbudgeted local format summary [form](#). List each nonbudgeted local fund by fund code sequence.

The fund balances shown for July 1, 2021, and June 30, 2023, should be reported on a modified GAAP basis. (Refer to Chapter 7). An Excel template for this requirement is available on the budget forms [webpage](#).

## State matching requirements for federal funding

State matching requirements for federal funding (RCW [43.88.090\(1\)](#))

Agencies must provide a list of any state matching requirements for federal grants (both operating and capital) they receive. Include this information in your budget submittal.

The data include:

- Federal Fund by Appropriation Type:
  - » 0 – Federal Block Grants
  - » 2 – Federal
  - » 5 – DSHS Other Federal
  - » 8 – Federal ARRA
  - » A – Family Support / Child Welfare
  - » C – Medicaid
  - » D – TANF
  - » E – Child Care
  - » J – Federal Stimulus Direct
  - » K – Federal Stimulus Indirect

- Activity inventory number for the most significant activity(s) using the grant in the operating budget.
- Amount shown by federal and state fiscal year.
- State match amount required in each of four state fiscal years.
- Account code of state match source.

An Excel template for this requirement is available on the budget forms [webpage](#).

### **Additional federal receipts reporting requirements**

RCW [43.88.096](#) requires that designated agencies submit additional information related to receipt of federal funds. The requirements include:

1. Reporting the aggregate value of federal receipts the agency estimated for the ensuing biennium.
2. Developing plans for operating the designated state agency if there is a reduction of:
  - A. 5 percent or more in the federal receipts that the agency receives; and
  - B. 25 percent or more in the federal receipts that the designated state agency receives.

Designated state agencies subject to this requirement are:

- Department of Social and Health Services
- Department of Health
- Health Care Authority
- Department of Commerce
- Department of Ecology
- Department of Fish and Wildlife
- Department of Early Learning
- Office of Superintendent of Public Instruction (OSPI) (the report by OSPI must include the information required for each school district in the state)

An Excel template for this requirement is available on the budget forms [webpage](#).

### **Other budget reports and data**

Updated agency descriptions

Agency descriptions and missions must be published as part of the budget document. OFM will send agencies a template in August that contains the most recent agency description and mission statements. Agencies wanting to make changes must [return](#) the updated template to OFM no later than the budget due date.