



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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August 29, 2024

TO: Agency Budget Officers

FROM: Tyler Lentz
Budget Advisor to the Governor

SUBJECT: 2023-25 BEGINNING BUDGETARY FUND BALANCES FOR 2025-27 BUDGET DEVELOPMENT

Each biennium the Office of Financial Management (OFM) provides beginning budgetary fund balances to help agencies develop their budget proposals. This is referenced in [Chapter 7](#) of the [2025-27 Budget Instructions](#).

The beginning budgetary fund balances represent the available spendable resources of the fund. They will be used for the development of the Governor's 2025 supplemental budget and 2025-27 biennial budget proposals. They're generated from the state's Annual Comprehensive Financial Report (ACFR) for Fiscal Year 2023 and do not need verification.

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) and expenditures (65XX). The spendable portion of the 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
- 9285 Restricted for GARVEE Bond 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 GL codes. Because proprietary funds account for their own assets and liabilities, the calculation for the beginning budgetary fund balance uses only short-term assets less short-term liabilities. This is because the 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
- 5193 Liability for Unclaimed Property Refunds
- 5194 Liability for Cancelled Warrants/Checks
- 5195 Deferred Expenditure Recoveries
- 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 Advisor](#) or [Statewide Accounting consultant](#).

Attachment

cc: OFM Budget Advisors
OFM Statewide Accounting Consultants

**Beginning Fund Balances for 2023-25 for use in development of the Governor's 2025
Supplemental and the 2025-27 Governor's Budget (Dollars in Thousands)**

Fund	Fund Title	07/01/2023 Beginning Balance	Fund	Fund Title	07/01/2023 Beginning Balance
001	General Fund	4,184,674	04E	Uniform Commercial Code Account	2,345
002	Hospital Data Collection Account	139	04F	Real Estate Education Program Accou	595
003	Architects' License Account	1,094	04H	Surface Mining Reclamation Account	2,256
006	Public Records Efficiency, Preserva	1,289	04M	Recreational Fisheries Enhancement	1,198
007	Winter Recreation Program Account	3,197	04R	Drinking Water Assistance Account	199,305
014	Forest Development Account	18,750	04V	Vehicle License Fraud Account	488
01B	ORV & Nonhighway Account	897	04W	Waterworks Operator Certification	1,077
01E	Geothermal Account	99	051	St/Loc Improvements Revolving Acct	0
01F	Crime Victims' Compensation Account	3,017	055	St/Loc Impr Rev Acct Waste Disp Fac	0
01M	Snowmobile Account	2,851	057	State Building Construction Account	(13,889)
01N	Institutional Impact Account	19	058	Public Works Assistance Account	185,743
01T	Local Leasehold Excise Tax Account	0	05C	Criminal Justice Treatment Account	1,389
024	Professional Engineers' Account	1,540	05H	Disaster Response Account	30,009
025	Pilotage Account	258	05R	Drinking Water Assistance Admin	3,791
026	Real Estate Commission Account	6,568	05W	State Drought Preparedness Account	11,308
027	Reclamation Account	6,856	060	Comm/Tech Col Capital Projects Acct	170
02A	Surveys and Maps Account	322	061	EWU Capital Projects Account	7,587
02G	Health Professions Account	25,119	062	WSU Building Account	(5,702)
02H	Business Enterprises Revolving Acct	687	063	CWU Capital Projects Account	4,821
02J	Certified Public Accountants' Acct	3,599	064	UW Building Account	16,925
02K	Death Investigations Account	463	065	WWU Capital Projects Account	8,279
02M	Essential Rail Assistance Account	515	066	TESC Capital Projects Account	4,006
02N	Parkland Acquisition Account	2,193	06A	Salmon Recovery Account	109,134
02P	Flood Control Assistance Account	2,347	06G	Real Estate Appraiser Commission	259
02R	Aquatic Lands Enhancement Account	14,315	06H	Wash State Legacy Proj, State Lib	40
02W	Timber Tax Distribution Account	199	06J	Securities Prosecution Account	686
030	Landowner Conting F Fire Suppress	1,001	06K	Lead Paint Account	199
031	State Investment Board Expense Acct	5,850	06L	Business and Professions Account	9,789
032	St Emergency Water Projects Revolv	222	06R	Real Estate Research Account	879
034	Local Sales & Use Tax Account	0	06T	License Plate Technology Account	678
036	Capitol Building Construction Acct	10,211	070	Outdoor Recreation Account	0
039	Aeronautics Account	9,232	071	Warm Water Game Fish Account	1,363
03B	Asbestos Account	1,246	072	St/Loc Impr Rev Acct Water Sup Fac	856
03C	Emer Med Ser/Trauma Care Sys Trust	2,095	075	St Soc/Health Services Construction	9
03F	911 Account	13,881	07A	Mortgage Lending Fraud Prosecution	201
03K	Industrial Insurance Premium Refund	7,410	07B	Organ and Tissue Donation Awareness	0
03L	County Criminal Justice Assistance	2,501	07E	Contract Harvesting Revolving Acct	7,616
03M	Municipal Criminal Justice Assist	353	07J	Helping Kids Speak Account	1
03N	Business License Account	9,677	07L	Legislative International Trade	1
03P	Fire Service Trust Account	703	07T	Commemorative Works Account	4
03R	Safe Drinking Water Account	7,281	07V	Fish & Wildlife Enforcement Reward	86
041	Resource Management Cost Account	40,710	07W	Domestic Violence Prevention Acct	2,077
042	Char/Ed/Penal/Reform/Institutions	10,132	080	Grade Crossing Protective Account	256
044	Waste Reduct/Recycle/Litter Control	12,138	081	State Patrol Highway Account	30,828
045	State Vehicle Parking Account	273	082	Motorcycle Safety Education Account	3,613
048	Marine Fuel Tax Refund Account	259	084	Building Code Council Account	1,212
04B	Nat Res Real Property Replacement	18,867	086	Fire Service Training Account	1,813

Fund	Fund Title	07/01/2023 Beginning Balance	Fund	Fund Title	07/01/2023 Beginning Balance
087	Park Land Trust Revolving Account	3,417	110	Special Wildlife Account	2,103
08A	Education Legacy Trust Account	854,142	111	Public Service Revolving Account	26,585
08B	Foster Care Endowed Sch Trust Acct	0	113	Common School Construction Account	370,607
08C	Gonzaga Univ Alumni Association	2	116	Basic Data Account	211
08E	Individual Development Account Prog	2	119	Unemployment Compensation Admin	1,044
08F	Lighthouse Environmental Programs	5	11A	Employment Training Finance Account	471
08G	Flexible Spending Admin Account	2,284	11B	Regional Mobility Grant Program	59,582
08H	Military Department Rent and Lease	4,806	11E	Freight Mobility Multimodal Account	13,701
08J	Prescription Drug Consortium Acct	67	11H	Forest and Fish Support Account	3,727
08K	Problem Gambling Account	720	11J	Electronic Products Recycling Acct	1,055
08L	Ski & Ride Washington Account	4	11K	WA Auto Theft Prevention Auth Acct	1,506
08M	Small City Pavement & Sidewalk Acct	3,584	11V	Veteran Estate Management Account	31
08N	State Financial Aid Account	0	120	Administrative Contingency Account	40,686
08P	State Parks Educ & Enhancement	330	125	Site Closure Account	37,732
08R	Waste Tire Removal Account	3,418	126	Agricultural Local Account	34,845
08V	Veterans Stewardship Account	1,075	128	Grain Inspection Revolving Acct	1,291
08W	Washington's National Park Fund	6	12C	Affordable Housing for All Account	28,979
094	Transportation Infrastructure Acct	9,965	12E	Assisted Living Fac Temp Mgmt Acct	661
095	Electrical License Account	15,645	12F	Man/Mobile Home Dispute Resolution	2,325
096	Highway Infrastructure Account	2,558	12G	Rockfish Research Account	351
097	Recreational Vehicle Account	4,234	12H	Uniformed Service Shared Leave Pool	0
098	East Wash Pheasant Enhancement Acct	81	12L	Outdoor Education and Recreation	1,616
099	Puget Sound Capital Construction	63,365	12M	Charitable Organization Education	1,042
09A	We Love Our Pets Account	8	12N	GET Ready Math & Science Scholarshi	0
09B	Boating Safety Educ Certification	825	12T	Traumatic Brain Injury Account	617
09C	Farm and Forest Account	0	131	Fair Account	538
09E	Freight Mobility Investment Account	9,215	133	Children's Trust Account	364
09G	Riparian Protection Account	0	134	Employment Services Administrative	58,631
09H	Transportation Partnership Account	80,610	138	Insurance Commissioner's Regulatory	9,081
09J	WA Coast Crab Pot Buoy Tag Account	199	141	Federal Seizure Account	3,344
09K	Life Sciences Discovery Account	0	143	Inst of Hi Ed-Federal Approp Acct	(1,060)
09L	Nursing Resource Center Account	506	144	Transportation Improvement Account	107,057
09P	City-County Assistance Account	1,792	145	Inst of Hi Ed-Grants/Contracts Acct	1,762,227
09R	Econ Dev Strategic Reserve Account	6,412	146	Firearms Range Account	1,668
09T	WA Main Street Trust Fund Account	0	147	Inst of HI ED-Plant Account	47,219
102	Rural Arterial Trust Account	28,762	148	Inst of Hi Ed-Dedicated Local Acct	1,446,128
104	Limited Fish and Wildlife Account	10,180	149	Inst of HI ED-Operating Fees Acct	831,921
106	Highway Safety Account	62,728	14A	Wildlife Rehabilitation Account	348
107	Liquor Excise Tax Account	18,521	14B	Budget Stabilization Account	652,375
108	Motor Vehicle Account	121,363	14E	WA State Library Operations Acct	5,610
109	Puget Sound Ferry Operations Acct	20,280	14G	Ballast Water & Biofouling Mgt Acct	33
10A	Aquatic Algae Control Account	681	14H	Community Preservation Development	43
10B	Home Security Fund Account	81,951	14M	Financial Fraud & Id Theft Crimes	2,491
10F	Share the Road Account	11	14N	Legislative Oral History Account	27
10G	Water Rights Tracking System Acct	320	14P	Skeletal Human Remains Assistance	160
10K	Veterans Innovations Program Acct	14	14R	Military Dept Active State Service	363
10P	Columbia River Basin Water Supply	3,701	14V	Ignition Interlock Device Revolving	3,445

Fund	Fund Title	07/01/2023 Beginning Balance	Fund	Fund Title	07/01/2023 Beginning Balance
14W	Reduced Cigarette Ignition Acct.	790	185	Local Museum Acct-E. Wa St Hist Soc	2,069
150	Low-Income Weatherization Asst Acct	1,517	186	County Arterial Preservation Acct	3,845
153	Rural Mobility Grant Program Acct	3,880	18B	Col River Basin Tax Bond Wtr Sup	1,288
154	New Motor Vehicle Arbitration Acct	1,300	18E	Educator Certification Processing A	4,918
158	Aquatic Land Dredged Mat Disp Site	561	18G	Opportunity Scholarship Match Trans	0
159	Parks Improvement Account	553	18J	Capital Vessel Replacement Account	17,660
15H	Cleanup Settlement Account	52,649	18K	24/7 Sobriety Account	25
15K	Columbia River Water Delivery Acct	16	18M	Music Matters Awareness Account	2
15M	Biotoxin Account	677	18N	Damage Prevention Account	203
15V	Funeral and Cemetery Account	776	18R	Seattle Sounders FC Account	2
15W	Guaranteed Asset Protection Waiver	20	190	Forest Fire Protection Assessment	13,695
160	Wood Stove Education/Enforcement	627	193	State Forest Nursery Revolving Acct	89
162	Farm Labor Contractor Account	129	196	Unclaimed Personal Property Account	2,239
163	Worker/Community Right to Know Acct	3,002	197	Statute Law Committee Publications	805
165	Salary Reduction Account	0	198	Access Road Revolving Account	4,146
167	Nat Res Conserv Areas Stewardship	348	199	Biosolids Permit Account	1,483
169	Horse Racing Commission Oper Acct	781	19A	Medicaid Fraud Penalty Account	20,629
16A	Judicial Stabilization Trust Acct	96,771	19B	School for the Blind Account	4,218
16B	Landscape Architects' License Acct	379	19C	Forest Practices Application Acct	279
16C	Real Estate & Property Tax Assist	0	19F	Seattle Seahawks Account	27
16E	Specialized Forest Products	76	19H	Deaf/Hard of Hearing Youth Acct	1,651
16G	Universal Vaccine Purchase Account	13,044	19J	Universal Communications Services	166
16J	SR #520 Corridor Account	129,676	19L	Charter Schools Oversight Account	645
16L	Accessible Communities Account	942	19M	Seattle University Account	15
16M	Appraisal Management Company Acct	958	19P	Child Rescue Fund	115
16N	Disabled Veterans Assistance Acct	0	19R	Residential Serv and Support Acct	89
16R	Multiagency Permitting Team Account	101	19T	DOL Tech Improve and Data Mgmnt Acc	937
16T	Mercury Containing Light Product St	318	19V	Andy Hill Cncr Rsrch End Mtch Trans	12,445
16V	Water Rights Processing Account	32	19W	Wolf-Livestock Conflict Account	286
16W	Hospital Safety Net Assessment Acct	49,164	200	Reg Fish Enhance Salmonid Recovery	4
172	Basic Health Plan Trust Account	12,623	201	DOL Services Account	2,960
176	Water Quality Permit Account	25,920	202	Medical Test Site Licensure Account	2,527
17A	County 911 Excise Tax Accountt	0	204	Vol Firefight/Res Off Administrativ	10,106
17B	Home Visiting Services Account	2,497	205	Mobile Home Park Relocation Account	3,485
17C	Opportunity Express Account	62	207	Hazardous Waste Assistance Account	8,639
17F	WA Opportunity Pathways Account	70,764	209	Regional Fisheries Enhance Group	1,755
17L	Foreclosure Fairness Account	1,690	20A	State Flower Account	1
17M	Indivi-Based/Portable Background Ch	772	20D	CPA scholarship transfer account	0
17N	Complete Streets Grant Program Acct	3,197	20E	WA Internet Crimes Children	334
17P	SR 520 Civil Penalties Account	10,234	20F	Invest in Washington Account	93
17R	Aerospace Training Student Loan Acc	250	20H	Connecting WA account	322,630
17T	Health Benefit Exchange Account	26,389	20J	Electric Vehicle Account	14,477
17V	Volunteer Firefighters Account	3	20L	Early Start Account	130
17W	Limousine Carriers Account	84	20M	Puget Sound Tax Accountability Acct	1,223
180	Local Gov Administrative Hearings	213	20N	Judy Transp Future Funding Prog Acc	6,030
182	Underground Storage Tank Account	3,975	20P	Nursing Fac Qual Enhance Account	5,273
184	Local Museum Acct-Wa St Hist Soc	1,625	20R	Radioactive Mixed Waste Acct	2,351

Fund	Fund Title	07/01/2023 Beginning Balance	Fund	Fund Title	07/01/2023 Beginning Balance
20T	PLIA Underground Strg Tank Rev Acct	31,348	22V	Medical Student Loan Account	1,247
20W	Washington Tennis Account	13	22W	Public Disclosure Transparency Acct	7,915
210	Fire Protection Contractor License	1,146	234	Public Works Administration Acct	9,242
213	Veterans' Emblem Account	26	235	Youth Tobacco/Vapor Prod Prev Acct	605
214	Temporary Worker Housing Account	343	237	Recreation Access Pass Account	0
215	Special Category C Account	17,515	23A	Student Loan Advocate Account	792
216	Air Pollution Control Account	11,293	23B	Rural Jobs Prog Match Trnsf Acct	0
217	Oil Spill Prevention Account	9,690	23C	DOL Tuition Recovery Trust Fund	218
218	Multimodal Transportation Account	332,482	23D	SAC Tuition Recovery Trust Fund	333
219	Air Operating Permit Account	3,459	23E	Washington History Day Account	110
21A	Washington State Wrestling Account	0	23G	Vulnerable Roadway User Ed Account	21
21C	Washington Sexual Assault Kit Acct	0	23J	Statewide Broadband Account	30,556
21E	Concealed Pistol License Renew Acct	500	23K	Smoke Detection Device Awareness Ac	37
21F	Fred Hutch Account	0	23L	Indian Health Improvement Rein Acct	365
21G	WA State Aviation Account	172	23M	CRAB Emergency Loan Account	2,583
21H	Wastewater Treatmt Plant Oper Cert	406	23N	Model Toxics Control Capital Accoun	240,731
21J	Gina Grant Bull Mem Leg Page Schol	53	23P	Model Toxics Control Operating Acct	71,510
21L	Low-Income Home Rehabilitation Acct	258	23R	Model Toxics Control Stormwater Acc	73,985
21M	Distracted Driving Prevention Acct	38	23S	Puget Sound Gateway Facility Acct	4
21N	NE WA Wolf-Livestock Management	179	23T	Congestion Relief Tr Safety Account	135
21Q	Forest Health Revolving Account	26,505	23V	Voluntary Cleanup Account	279
21S	Aquatic Invasive Species Mngmt Acct	225	23W	Paint Product Stewardship Account	85
21T	Suicide-safer Homes Project Account	25	244	Habitat Conservation Account	0
21U	Veterans' Shared Leave Pool	0	246	Comm/Tech College Forest Reserve	5,160
21V	Construction Regis Inspect Acct	4,662	24A	Behavioral Health Loan Repay Schol	2,374
21W	K-12 Criminal Background Check Acct	653	24B	Foundational Public Health Servs Ac	34,698
222	Freshwater Aquatic Weeds Account	1,440	24C	San Juan Islands Programs Account	0
223	Oil Spill Response Account	4,783	24E	WA St Library-Archives Bldg Account	18,219
225	Fingerprint Identification Account	5,770	24G	Hemp Regulatory Account	280
226	State Seizure Account	878	24J	Workforce Education Investment Acc	177,452
22A	State Agency Ofc Relocat Pool Acct	4,294	24K	Agency Financial Transaction Accoun	1,014
22C	Early Learning Facilit Revolv Acct	0	24L	Ambulance Transport Fund	1,061
22D	Early Learning Facilit Develop Acct	1	24N	Fish, Wildlife and Conservation Acc	11,413
22E	Family & Medical Leave Enforce Acct	449	24P	Insurance Commissioner's Fraud Acc	359
22F	Family & Medical Leave Insur Acct	626,291	24Q	Cooper Jones Active Tr Safety Acct	1,429
22G	Photovoltaic Module Recycling Acct	0	24S	Seattle National League Hockey Acc	0
22H	Foster Parent Shared Leave Pool	0	24T	State Firearms Bkgrd Check Sys Acct	3,229
22J	Abandoned Rec Vehicle Disposal Acct	2,427	24V	Telebehavioral Health Access Accoun	(220)
22K	Watershed Restoration Enhance Acct	602	252	HI ED Non-Proprietary Local Capital	0
22L	Public Use Gen Aviatn Airprt Loan	7,539	253	Education Construction Account	23
22M	Energy Efficiency Account	6,157	259	Coastal Crab Account	119
22N	Fish and Wildlife Fed Lnds Rev Acct	0	25A	Washington Apples Account	(3)
22P	Natural Resources Fed Lnds Rev Acct	7,632	25B	Unemployment Insurance Relief Acct	30
22Q	Seattle Mariners Account	3	25C	Elem & Sec Sch Emerg Rel III Acct	0
22S	Landlord Mitigation Program Account	3,227	25D	ManufactngWarehousngJobCentersAcct	0
22T	Statewide Tourism Marketing Account	5,041	25E	RosaFranklinLEGInternScholarshpAcct	0
22U	Secure Drug Take-back Program Acct	14	25F	Forest Resiliency Account	0

Fund	Fund Title	07/01/2023 Beginning Balance	Fund	Fund Title	07/01/2023 Beginning Balance
25G	ManufacturingClusterAccelerAcct	2,798	281	Impaired Driving Safety Account	115
25K	DVA Purple Heart State Account	1	283	Juvenile Accountability Incentive	321
25M	State Health Care Affordability Acc	43,401	285	G M Planning/Environmental Review	3,044
25N	Stw988BehavHealth&SuicidePrevLine	41,264	289	Thurston County Capital Facilities	6,075
25P	Wildfire Resp Forest Restor & Comm	6,781	28D	Down Payment Assistance Account	0
25Q	Clean Fuels Program Account	1,302	28E	Emergency Drought Response Account	0
25R	Recycled Content Account	718	28G	Covenant Homeownership Account	0
25T	RefrigerantEmissionManagementAcct	0	28H	Homeowner Recovery Account	0
25V	WA St ATG Charitable Asset Prtn Acc	629	28M	Land Bank Account	0
25W	DriverLicensingTechnologySupportAc	447	28N	Surgical Smoke Evacuation Account	0
260	UW Operating Fees Account	0	28Q	Port District Equity Fund	0
262	Manufacture Home Installation Train	731	28R	Family Medicine Workforce Dev Acct	0
263	Community/Economic Development Fee	6,591	28S	Stadium World Cup Capital Account	0
267	Recreation Resources Account	24,702	28T	Agricult Pest & Disease Response Ac	0
268	NOVA Program Account	13,385	290	Savings Incentive Account	2,800
269	Parks Renewal/Stewardship Account	20,160	296	Columbia River Basin Water Supply R	7,598
26A	Carbon Emissions Reduction Account	58,123	297	Pipeline Safety Account	3,025
26B	Climate Investment Account	708,047	298	Geologists' Account	318
26C	Climate Commitment Account	0	300	Financial Services Regulation Acct	50,005
26D	Natural Climate Solutions Account	0	303	Highway Bond Retirement Account	296,243
26E	Air Qual Health Disparities Imprv A	20,000	304	Ferry Bond Retirement Account	12,653
26F	Billy Frank Jr Statutory Hall Fund	85	305	TIB Bond Retirement Account	8,172
26G	Evergy Facility Eval Council Acct	(8)	315	Dedicated Cannabis Account	43,659
26H	Washington St Leadership Board Acct	1	319	Public Health Supplemental Account	650
26J	WA St Leadership Brd Spec Lic Plate	418	320	Puget Sound Crab Pot Buoy Tag Acct	13
26M	Climate Active Transportation Acct	12,203	328	CJTC Firing Range Maint Acct	213
26N	Climate Transit Programs Account	4,665	347	WSU Bond Retirement Account	27,337
26P	Move Ahead WA Account	1,131,004	348	UW Bond Retirement Account	6,842
26Q	Move Ahead WA Flexible Account	23,507	355	State Tax Bld Construction Account	34,847
26S	Patches Pal License Plate Account	0	357	Gardner-Evans High Ed Construction	46
26T	Washington Student Loan Account	153,762	359	School Constr & Skill Ctrs Bldg	38
26U	Apple Health and Homes Account	95,164	364	Military Department Capital Account	4,014
26V	Capital Community Assistance Acct	406,857	366	Watershed Restor Enhance Bond Acct	5,039
271	WSU Operating Fees Account	(7)	373	Coronavirus Capital Projects Acct	0
274	Adult Family Home Account	548	381	Debt-Limit Reimbursable Bond Ret	0
277	State Agency Parking Account	323	383	Nondebt-Limit Reimbursable Bond Ret	0
27A	Energy Efficiency Rev Loan Capital	0	387	UW Facilities Bond Retirement Acct	0
27B	Electric Vehicle Incentive Account	119,426	389	Toll Facility Bond Retirement Acct	5,150
27C	Community Reinvestment Account	200,000	401	Correctional Industries Account	14,877
27D	Driver Resource Center Fund	4,321	403	Self-insurance Revolving Account	0
27E	Equitable Access to Credit Program	0	404	State Treasurer's Service Account	76,453
27H	Veterans & Mil Mbrs Suicide Prev Ac	7	405	Legal Services Revolving Account	29,227
27M	WA St Global War on Terror Mem Acct	4	407	Secretary of State's Revolving Acct	10,051
27N	Washington Wine License Plate Accou	6	408	Coastal Protection Account	2,604
27R	Med for People Living W/HIV Rebate	0	410	Transportation Equipment Account	40,214
27W	Opioid Abatement Settlement Account	0	411	Natural Resources Equipment Account	0
			413	Municipal Revolving Account	8,415

Fund	Fund Title	07/01/2023 Beginning Balance	Fund	Fund Title	07/01/2023 Beginning Balance
415	Personnel Service Account	15,977	497	Horse Racing Commission Class C Pur	228
416	Surplus/Donated Food Commod Revolv	0	498	Firefighters Benevolent Account	6
418	St Health Care Authority Admin Acct	588	499	Law Enforcement Memorial Account	26
421	Education Technology Revolving Fund	9,992	500	Perpetual Surveillance/Maintenance	50,030
422	Enterprise Services Account	127,330	501	Liquor Revolving Account	30,686
424	Anti-Trust Revolving Account	(267)	503	Tuition Recovery Trust Account	4,454
433	Shared Game Lottery Account	10,767	505	UW-University Hospital Account	405,586
436	OFM Labor Relations Service Account	3,139	507	Oyster Reserve Land Account	522
438	Uniform Dental Plan Benefits Admin	4	508	Miscellaneous Enterprise Activities	0
439	Uniform Medical Plan Benefits Acct	656	511	Tacoma Narrows Toll Bridge Account	41,581
440	Inst of Hi Ed-Stores Account	0	512	Institutional Stores Account	0
441	Local Government Archives Account	2,507	513	Derelict Vessel Removal Account	7,988
442	Legislative Gift Center Account	319	515	DNA Data Base Account	677
443	Inst of Hi Ed-data Processing Acct	21,816	516	Fruit and Vegetable Inspection Acct	7,931
444	Fish & Wildlife Equipment Revolving	150	522	Inst of Hi Ed-associated Students	0
445	Self-Insured Emplryr Overpaymt Reimb	1,510	523	Public Funds Investment Account	0
446	Industrial Insurance Rainy Day Fund	0	524	Inst of Hi Ed-bookstore Account	0
447	Info Tech Invest Rev Acct	28,277	525	WA State Combined Fund Drive Acct	0
448	Inst of Hi Ed-printing Account	0	526	Veterans' Memorial Account	0
449	COP/Other Financing Account - Local	0	528	Inst of Hi Ed-Parking Account	0
450	Inst of Hi Ed-other Facilities Acct	0	532	Washington Housing Trust Fund	38,591
453	OMWBE Enterprises Account	2,798	535	Alaskan Way Viaduct Replacement Pro	109,861
455	Higher Education Personnel Services	896	536	Federal Food Service Revolving Acct	2,442
456	Separately Managed OST Service Acct	0	543	Judicial Information Systems Acct	9,399
457	Inst of Hi-Ed Retire Benefits Revol	0	544	Pollution Liab Insurance Prog Trust	30,997
458	WA Technology Solutions Revolv Acct	(21,972)	545	Heat Oil Pollution Liability Trust	1,786
460	Inst of Hi Ed-motor Pool Account	0	546	Risk Management Admin Account	1,152
462	Gov Central Service Account	0	547	Liability Account	0
463	Washington Colleg Savings Prog Acct	(549)	548	LEOFF Plan 2 Expense Account	82
466	SW Info Tech Sys Dev Rev Acct	28,945	549	Election Account	0
468	OFM Central Service Account	4,295	550	Transportation 2003 Acct (Nickel A)	40,989
470	Imaging Account	232	551	WA Youth and Families Account	125
471	State Patrol N Air Rev Account	216	552	Conservation Assistance Rev Account	464
472	SW Info Tech Sys M & O Rev Acct	28,710	553	Performance Audits of Government	15,016
473	SEBB Insurance Reserve Fund	0	561	Comm/Tech College Innovation Accoun	6,431
474	SEBB Flex Spend Dep Care Admin Acct	36	562	Skilled Nursing Facility Net Trust	993
475	SEBB Dental Benefits Admin Acct	17	564	Water Pollution Control Revol Admin	8,816
480	Financial Education Pub-Pri Partner	131	566	Community Forest Trust Account	288
483	Auditing Services Revolving Account	910	567	Long-Term Servs & Sup Trust Account	(55,161)
484	Administrative Hearings Revolving	16,172	569	Inst of Hi Ed-Food Services Account	0
485	Horse Racing Breed Owners Bonus Fnd	263	570	Inst of Hi Ed-other Enterprises	0
489	Pension Funding Stabilization Acct	2,740	571	Multiuse Roadway Safety Account	1,310
492	School Employees' Insur Admin Acct	(99)	573	Inst of Hi Ed-housing & Food Acct	0
493	School Employees' Insurance Account	0	575	Vocational Ed Revolving-Corrections	0
494	SEBB Medical Benefits Admin Acct	31	577	State Lottery Account	(29,365)
495	Toll Collection Account	0	578	Lottery Administrative Account	(31)
496	Educator Conditional Scholarship	4,448	595	I-405 and SR-167 Express Toll Lanes	366,502

Fund	Fund Title	07/01/2023 Beginning Balance	Fund	Fund Title	07/01/2023 Beginning Balance
600	Dept of Retirement Systems Expense	27,161	730	Public Employee/Retiree Ins Reserve	0
601	Agricultural Permanent Account	0	731	Child Care Facility Revolving Acct	0
604	Normal School Permanent Account	0	732	Nursing Home Civil Penalties Acct	0
605	Permanent Common School Account	0	734	Centennial Document Preserv/Modern	0
606	Scientific Permanent Account	0	739	COP/Other Financing Account - State	0
607	State University Permanent Account	0	746	Hanford Area Economic Investment	64
608	Accident Account	97,323	747	Health Prof Loan Repay/Scholar Prog	21,418
609	Medical Aid Account	86,250	748	WA Career & College Pathways Innova	3,556
610	Accident Reserve Account	0	749	Governor's ICSEW Account	0
614	Vol Firefighters Relief Pension Pr	0	755	Children and Families Acct	0
615	WA State Patrol - Plan 1	0	759	Miscellaneous Program Account	(204)
616	Judges' Retirement Account	0	761	Basic Health Plan Subscription Acct	251
620	Unemployment Compensation Account	0	763	Center Improvement Of Student Learn	36
622	Unemployment Comp Fed Emp Ben Pmt	0	768	Local Real Estate Excise Tax Acct	0
624	Reserve Officers Relief/Pension Pri	0	774	UW License Plate Account	0
630	WSP Retirement System Plan 2 Acct	0	776	WSU License Plate Account	0
631	Public Employees' Retire Plan I	0	777	Prostitution Prevent/Intervention	89
632	Teachers' Retirement Plan I Account	0	778	WWU License Plate Account	0
633	School Employee Combined Plan 2 & 3	0	779	EWU License Plate Account	0
635	Public Safety Employees' Plan 2	0	780	School Zone Safety Account	1,318
636	Foster Care Trust Account	0	783	CWU License Plate Account	0
641	Public Employees' Comb Plan 2 & 3	0	784	Misc Transportation Programs Acct	0
642	Teachers' Combined Plan II & III	0	785	State Educational Trust Fund Acct	4,253
644	Community Services Revolving Acct	0	786	TESC License Plate Account	0
645	Wa State Historical Trust Acct	1,377	788	Advanced Coll Tuition Payment Prog	(85,205)
649	Discrete Component Units Processing	0	789	Advanced Environmental Mitigation	0
651	Institutional Residents' Deposit	0	790	College Clearing Account	0
660	Natural Resources Deposit Account	0	797	Local Tourism Promotion Account	0
661	HE Ret Plan Suppl Ben Fund - UW	0	799	WA Better Life Exper Prog Acct	0
662	HE Ret Plan Suppl Ben Fund - WSU	0	800	Institutional Welfare/Betterment	0
663	HE Ret Plan Suppl Ben Fund - EWU	0	801	Opportunity Scholarship Cust Acct	0
664	HE Ret Plan Suppl Ben Fund - CWU	0	802	SEBB Salary Reduction Account	0
665	HE Ret Plan Suppl Ben Fund - TESC	0	816	Stadium/Exhibition Center Account	661
667	HE Ret Plan Suppl Ben Fund - WWU	0	818	Youth Athletic Facility Account	43,714
668	HE Ret Plan Suppl Ben Fund - SBCTC	0	819	L.E.O.F.F. Retirement Plan I Acct	0
687	Rural Rehabilitation Account	0	821	Impaired Physician Account	0
688	Fed Local Rail Service Assistance	0	823	Livestock Nutrient Management Acct	30
689	Rural Washington Loan Account	1,218	825	Tobacco Settlement Account	45,565
704	Covid-19 Public Health Response Acc	(1,355)	828	Tobacco Prevention/Control Account	803
706	Coronavirus St Fiscal Recovery Fund	0	829	L.E.O.F.F. Retirement Plan II Acct	0
707	WA Rescue Plan Transition Acct	2,100,000	830	Agricultural College Trust Manage	1,225
708	Salary/Insurance Contrib Increase R	169	833	Develop Disability Endowment Trust	110,516
721	Public Employees/Retirees Insurance	0	834	Capitol Furnish Preserv. Committee	36
722	Deferred Compensation Principal	0	835	4 Yr Student Child Care Hi Ed Acct	3
727	Water Pollution Control Revolving	421,409	840	Inst of Hi Ed-Agency Account	0
729	Judicial Retirement Principal Acct	0	841	G. Robert Ross Endowment Account	0
			842	Amer Indian Scholarship Endowment	0

Fund	Fund Title	07/01/2023 Beginning Balance	Fund	Fund Title	07/01/2023 Beginning Balance
843	Exceptional Faculty Award Endowment	0	881	Supplemental Pension Account	0
845	Sep Managed Public Fnds Invest Acct	0	882	Washington Judicial Retirement Acct	0
846	Grant-In-Aid Scholarship/Fellowship	0	883	Second Injury Account	0
849	Inst of Hi Ed-Student Loan Account	0	884	Gambling Revolving Account	19,103
850	Inst of Hi Ed-work Study Account	0	885	Plumbing Certificate Account	1,455
851	Developmental Dis Comm Service Acct	37,852	887	Public Facility Const Loan Revolv	39,267
857	Inst of Hi Ed-Annuity & Life Income	0	888	Deferred Compensation Admin Account	3,427
859	Inst of Hi Ed-endowment Local Acct	0	892	Pressure Systems Safety Account	926
860	Inst of Hi Ed-Inst Financial Aid	0	893	Radiation Perpetual Maintenance	0
874	OASI Revolving Account	277	999	General LT Obligations Subsidiary	0
880	Advance Right-of-Way Revolving	0			