STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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

June 15, 2026

TO: Agency Budget Officers

FROM: Rachel Knutson
Senior Budget Advisor

SUBJECT: 2025-27 BEGINNING BUDGETARY FUND BALANCES FOR 2027-29 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 2027-29 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 2027 supplemental budget and 2027-29 biennial budget proposals. They're generated from the state's Annual Comprehensive Financial Report (ACFR) for Fiscal Year 2025 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). Refer to Chapter 75.40 of the *State Administrative and Accounting Manual* (SAAM) for a complete list of GL codes. The spendable portion of the fund balance consists of specific fund equity GL codes which are listed below (**Note**: An X indicates all GL codes within that series are included):

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
9284 Restricted for Fourth 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
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. Long-term assets and long-term liabilities do not represent resources available to spend or obligations to pay 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
1420 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
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
5174 Current Right-to-Use Lease Liability
5175 Current Subscription IT Liability
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
5198 Loans Payable
5199 Other Liabilities
71XX Treasury Cash In-Process

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 2025-27 for use in Development of the Governor's 2027 Supplemental and the 2027-29 Governor's Budget *(Dollars in Thousands)*

Fund	Fund Title	Beginning Balance as of 7/1/2025
001	General Fund	1,482,411
002	Hospital Data Collection Account	468
003	Architects' License Account	1,628
006	Public Records Efficiency, Preserva	970
007	Winter Recreation Program Account	3,264
014	Forest Development Account	7,508
018	Millersylvania Park Current Account	7
01B	ORV & Nonhighway Account	741
01E	Geothermal Account	101
01F	Crime Victims' Compensation Account	849
01M	Snowmobile Account	2,026
01N	Institutional Impact Account	19
01T	Local Leasehold Excise Tax Account	0
024	Professional Engineers' Account	1,909
025	Pilotage Account	450
026	Real Estate Commission Account	7,608
027	Reclamation Account	8,992
02A	Surveys and Maps Account	286
02G	Health Professions Account	32,630
02H	Business Enterprises Revolving Acct	1,019
02J	Certified Public Accountants' Acct	4,274
02K	Death Investigations Account	910
02M	Essential Rail Assistance Account	2,750
02N	Parkland Acquisition Account	264
02P	Flood Control Assistance Account	1,954
02R	Aquatic Lands Enhancement Account	14,789
02W	Timber Tax Distribution Account	0
030	Landowner Conting F Fire Suppress	10,237
031	State Investment Board Expense Acct	8,742
032	St Emergency Water Projects Revolv	222
034	Local Sales & Use Tax Account	0
036	Capitol Building Construction Acct	17,320
039	Aeronautics Account	14,887
03B	Asbestos Account	1,419
03C	Emer Med Ser/Trauma Care Sys Trust	3,549
03F	911 Account	20,584
03K	Industrial Insurance Premium Refund	4,077
03L	County Criminal Justice Assistance	5,391
03M	Municipal Criminal Justice Assist	449
03N	Business License Account	2,445
03P	Fire Service Trust Account	804
03R	Safe Drinking Water Account	5,013
041	Resource Management Cost Account	54,040
042	Char/Ed/Penal/Reform/Institutions	14,989
044	Waste Reduct/Recycle/Litter Control	15,051
045	State Vehicle Parking Account	1,255
048	Marine Fuel Tax Refund Account	256

Fund	Fund Title	Beginning Balance as of 7/1/2025
04B	Nat Res Real Property Replacement	56,168
04E	Uniform Commercial Code Account	982
04F	Real Estate Education Program Accou	526
04H	Surface Mining Reclamation Account	2,182
04M	Recreational Fisheries Enhancement	1,096
04R	Drinking Water Assistance Account	219,790
04V	Vehicle License Fraud Account	476
04W	Waterworks Operator Certification	705
057	State Building Construction Account	(157,904)
058	Public Works Assistance Account	380,734
05C	Criminal Justice Treatment Account	5,122
05H	Disaster Response Account	(8,631)
05R	Drinking Water Assistance Admin	3,800
05W	State Drought Preparedness Account	11,401
060	Comm/Tech Col Capital Projects Acct	33,192
061	EWU Capital Projects Account	8,951
062	WSU Building Account	(22,877)
063	CWU Capital Projects Account	3,826
064	UW Building Account	60,375
065	WWU Capital Projects Account	8,946
066	TESC Capital Projects Account	3,661
06A	Salmon Recovery Account	48,370
06G	Real Estate Appraiser Commission	4
06H	Wash State Legacy Proj, State Lib	65
06J	Securities Prosecution Account	1,009
06K	Lead Paint Account	236
06L	Business and Professions Account	8,548
06R	WA Real Estate Research Account	910
06T	License Plate Technology Account	477
070	Outdoor Recreation Account	127
071	Warm Water Game Fish Account	1,649
072	St/Loc Impr Rev Acct Water Sup Fac	556
07A	Mortgage Lending Fraud Prosecution	37
07B	Organ and Tissue Donation Awareness	0
07E	Contract Harvesting Revolving Acct	5,449
07J	Helping Kids Speak Account	1
07L	Legislative International Trade	1
07V	Fish & Wildlife Enforcement Reward	218
07W	Domestic Violence Prevention Acct	1,811
080	Grade Crossing Protective Account	342
081	State Patrol Highway Account	39,195
082	Motorcycle Safety Education Account	3,865
084	Building Code Council Account	1,390
086	Fire Service Training Account	3,686
087	Park Land Trust Revolving Account	5,660
08A	Education Legacy Trust Account	827,540
08C	Gonzaga Univ Alumni Association	2

Fund	Fund Title	Beginning Balance as of 7/1/2025
08E	Individual Development Account Prog	2
08F	Lighthouse Environmental Programs	5
08G	Flexible Spending Admin Account	2,443
08H	Military Department Rent and Lease	4,848
08J	Prescription Drug Consortium Acct	77
08K	Problem Gambling Account	1,856
08L	Ski & Ride Washington Account	4
08M	Small City Pavement & Sidewalk Acct	3,643
08N	State Financial Aid Account	0
08P	State Parks Educ & Enhancement	371
08R	Waste Tire Removal Account	8,887
08V	Veterans Stewardship Account	813
08W	Washington's National Park Fund	6
094	Transportation Infrastructure Acct	13,799
095	Electrical License Account	20,326
096	Highway Infrastructure Account	2,750
097	Recreational Vehicle Account	4,529
098	East Wash Pheasant Enhancement Acct	64
099	Puget Sound Capital Construction	212,790
09A	We Love Our Pets Account	8
09B	Boating Safety Educ Certification	500
09C	Farm and Forest Account	0
09E	Freight Mobility Investment Account	11,100
09G	Riparian Protection Account	0
09H	Transportation Partnership Account	18,224
09J	WA Coast Crab Pot Buoy Tag Account	215
09K	Life Sciences Discovery Account	0
09L	Nursing Resource Center Account	562
09P	City-County Assistance Account	2,268
09R	Econ Dev Strategic Reserve Account	10,076
09T	WA Main Street Trust Fund Account	0
102	Rural Arterial Trust Account	10,191
104	Limited Fish and Wildlife Account	12,392
106	Highway Safety Account	17,015
107	Liquor Excise Tax Account	19,426
108	Motor Vehicle Account	128,344
109	Puget Sound Ferry Operations Acct	37,496
10A	Aquatic Algae Control Account	701
10B	Home Security Fund Account	46,353
10F	Share the Road Account	11
10G	Water Rights Tracking System Acct	509
10K	Veterans Innovations Program Acct	15
10P	Columbia River Basin Water Supply	0
110	Special Wildlife Account	6,275
111	Public Service Revolving Account	49,943
113	Common School Construction Account	309,764
116	Basic Data Account	311
119	Unemployment Compensation Admin	1,044
11A	Employment Training Finance Account	424
11B	Regional Mobility Grant Program	85,325

Fund	Fund Title	Beginning Balance as of 7/1/2025
11E	Freight Mobility Multimodal Account	14,190
11H	Forest and Fish Support Account	1,916
11J	Electronic Products Recycling Acct	1,358
11K	WA Auto Theft Prevention Auth Acct	867
11V	Veteran Estate Management Account	2
120	Administrative Contingency Account	29,205
125	Site Closure Account	43,082
126	Agricultural Local Account	39,103
128	Grain Inspection Revolving Acct	7,427
12C	Affordable Housing for All Account	41,500
12E	Assisted Living Fac Temp Mgmt Acct	1,093
12F	Man/Mobile Home Dispute Resolution	1,729
12G	Rockfish Research Account	326
12L	Outdoor Education and Recreation	1,616
12M	Charitable Organization Education	1,125
12N	GET Ready Math & Science Scholarshi	0
12T	Traumatic Brain Injury Account	1,826
131	Fair Account	975
133	Children's Trust Account	292
134	Employment Services Administrative	51,526
138	Insurance Commissioner's Regulatory	11,399
141	Federal Seizure Account	1,849
143	Inst of Hi Ed-Federal Approp Acct	(2,649)
144	Transportation Improvement Account	80,904
145	Inst of Hi Ed-Grants/Contracts Acct	1,093,983
146	Firearms Range Account	1,373
147	Inst of HI ED-Plant Account	25,831
148	Inst of Hi Ed-Dedicated Local Acct	3,152,497
149	Inst of HI ED-Operating Fees Acct	1,180,438
14A	Wildlife Rehabilitation Account	209
14B	Budget Stabilization Account	1,268,859
14E	WA State Library Operations Acct	3,582
14G	Ballast Water & Biofouling Mgt Acct	27
14H	Community Preservation Development	1,010
14M	Financial Fraud & Id Theft Crimes	2,948
14N	Legislative Oral History Account	84
14P	Skeletal Human Remains Assistance	608
14R	Military Dept Active State Service	312
14V	Ignition Interlock Device Revolving	2,300
14W	Reduced Cigarette Ignition Acct.	992
150	Low-Income Weatherization Asst Acct	1,588
153	Rural Mobility Grant Program Acct	5,369
154	New Motor Vehicle Arbitration Acct	1,615
158	Aquatic Land Dredged Mat Disp Site	454
159	Parks Improvement Account	281
15H	Cleanup Settlement Account	48,827
15K	Columbia River Water Delivery Acct	16
15M	Biotoxin Account	527
15T	Federal Broadband Account	0
15V	Funeral and Cemetery Account	1,095

Fund	Fund Title	Beginning Balance as of 7/1/2025
160	Wood Stove Education/Enforcement	572
162	Farm Labor Contractor Account	295
163	Worker/Community Right to Know Acct	3,975
165	Salary Reduction Account	0
167	Nat Res Conserv Areas Stewardship	428
169	Horse Racing Commission Oper Acct	913
16A	Judicial Stabilization Trust Acct	64,460
16B	Landscape Architects' License Acct	467
16C	Real Estate & Property Tax Assist	0
16E	Specialized Forest Products	77
16G	Universal Vaccine Purchase Account	7,156
16H	Col Riv Salmon/Steelhead Endrsmnt	0
16J	SR #520 Corridor Account	148,432
16L	Accessible Communities Account	1,221
16M	Appraisal Management Company Acct	304
16N	Disabled Veterans Assistance Acct	2
16R	Multiagency Permitting Team Account	108
16T	Product Stewardship Programs Acct	431
16V	Water Rights Processing Account	40
16W	Hospital Safety Net Assessment Acct	67,282
172	Basic Health Plan Trust Account	6,901
176	Water Quality Permit Account	26,596
17A	County 911 Excise Tax Accountt	0
17B	Home Visiting Services Account	2,127
17F	WA Opportunity Pathways Account	104,692
17L	Foreclosure Fairness Account	830
17N	Complete Streets Grant Program Acct	13,499
17P	SR 520 Civil Penalties Account	20,384
17R	Aerospace Training Student Loan Acc	177
17T	Health Benefit Exchange Account	43,899
17V	Volunteer Firefighters Account	3
17W	Limousine Carriers Account	60
180	Local Gov Administrative Hearings	272
182	Underground Storage Tank Account	3,865
184	Local Museum Acct-Wa St Hist Soc	1,724
185	Local Museum Acct-E. Wa St Hist Soc	1,223
186	County Arterial Preservation Acct	3,563
18B	Col River Basin Tax Bond Wtr Sup	1,385
18E	Educator Certification Processing A	4,933
18G	Opportunity Scholarship Match Trans	0
18J	Capital Vessel Replacement Account	45,563
18K	24/7 Sobriety Account	16
18M	Music Matters Awareness Account	2
18N	Damage Prevention Account	280
18R	Seattle Sounders FC Account	2
190	Forest Fire Protection Assessment	7,420
193	State Forest Nursery Revolving Acct	2,436
196	Unclaimed Personal Property Account	(212)
197	Statute Law Committee Publications	839
198	Access Road Revolving Account	6,138

Fund	Fund Title	Beginning Balance as of 7/1/2025
199	Biosolids Permit Account	1,206
19A	Medicaid Fraud Penalty Account	23,136
19B	School for the Blind Account	3,733
19C	Forest Practices Application Acct	82
19F	Seattle Seahawks Account	27
19H	Deaf/Hard of Hearing Youth Acct	2,188
19L	Charter Schools Oversight Account	1,149
19M	Seattle University Account	15
19P	Child Rescue Fund	149
19R	Residential Serv and Support Acct	38
19T	DOL Tech Improve and Data Mgmnt Acc	984
19V	Andy Hill Cncr Rsrch End Mtch Trans	9,857
19W	Wolf-Livestock Conflict Account	170
200	Reg Fish Enhance Salmonid Recovery	4
201	DOL Services Account	3,201
202	Medical Test Site Licensure Account	2,606
204	Vol Firefight/Res Off Administrativ	16,825
205	Mobile Home Park Relocation Account	5,855
207	Hazardous Waste Assistance Account	7,947
209	Regional Fisheries Enhance Group	1,676
20A	State Flower Account	1
20D	CPA scholarship transfer account	0
20E	WA Internet Crimes Children	334
20F	Invest in Washington Account	170
20H	Connecting WA account	286,425
20J	Electric Vehicle Account	5,824
20L	Early Start Account	130
20M	Puget Sound Tax Accountability Acct	617
20N	Judy Transp Future Funding Prog Acc	5,181
20P	Nursing Fac Qual Enhance Account	7,075
20R	Radioactive Mixed Waste Acct	2,603
20T	PLIA Underground Strg Tank Rev Acct	29,429
20W	Washington Tennis Account	18
210	Fire Protection Contractor License	1,454
213	Veterans' Emblem Account	1
214	Temporary Worker Housing Account	118
215	Special Category C Account	16,153
216	Air Pollution Control Account	3,546
217	Oil Spill Prevention Account	9,350
218	Multimodal Transportation Account	223,076
219	Air Operating Permit Account	4,432
21A	Washington State Wrestling Account	0
21E	Concealed Pistol License Renew Acct	614
21F	Fred Hutch Account	0
21G	WA State Aviation Account	85
21H	Wastewater Treatmt Plant Oper Cert	525
21J	Gina Grant Bull Mem Leg Page Schol	36
21L	Low-Income Home Rehabilitation Acct	212
21M	Distracted Driving Prevention Acct	119
21N	NE WA Wolf-Livestock Management	298

Fund	Fund Title	Beginning Balance as of 7/1/2025
21Q	Forest Health Revolving Account	16,502
21S	Aquatic Invasive Species Mngmt Acct	419
21T	Suicide-safer Homes Project Account	25
21U	Veterans' Shared Leave Pool	0
21V	Construction Regis Inspect Acct	6,504
21W	K-12 Criminal Background Check Acct	1,006
222	Freshwater Aquatic Weeds Account	1,290
223	Oil Spill Response Account	1,639
225	Fingerprint Identification Account	6,944
226	State Seizure Account	1,100
22A	State Agency Ofc Relocat Pool Acct	3,329
22C	Early Learning Facilit Revolv Acct	1,469
22D	Early Learning Facilit Develop Acct	2,411
22E	Family & Medical Leave Enforce Acct	494
22F	Family & Medical Leave Insur Acct	526,812
22G	Photovoltaic Module Recycling Acct	14
22H	Foster Parent Shared Leave Pool	0
22J	Abandoned Rec Vehicle Disposal Acct	1,417
22K	Watershed Restoration Enhance Acct	1,196
22L	Public Use Gen Aviatn Airprt Loan	4,466
22M	Energy Efficiency Account	2,483
22N	Fish and Wildlife Fed Lnds Rev Acct	0
22P	Natural Resources Fed Lnds Rev Acct	12,530
22Q	Seattle Mariners Account	3
22S	Landlord Mitigation Program Account	86
22T	Statewide Tourism Marketing Account	5,672
22U	Secure Drug Take-back Program Acct	208
22V	Medical Student Loan Account	1,751
22W	Public Disclosure Transparency Acct	7,489
234	Public Works Administration Acct	8,448
235	Youth Tobacco/Vapor Prod Prev Acct	442
237	Recreation Access Pass Account	0
23A	Student Loan Advocate Account	906
23B	Rural Jobs Prog Match Trnsf Acct	0
23C	DOL Tuition Recovery Trust Fund	240
23D	SAC Tuition Recovery Trust Fund	645
23E	Washington History Day Account	116
23G	Vulnerable Roadway User Ed Account	36
23J	Statewide Broadband Account	30,314
23L	Indian Health Improvement Rein Acct	1,358
23M	CRAB Emergency Loan Account	2,915
23N	Model Toxics Control Capital Accoun	286,102
23P	Model Toxics Control Operating Acct	19,133
23R	Model Toxics Control Stormwater Acc	77,006
23S	Puget Sound Gateway Facility Acct	47
23T	Congestion Relief Tr Safety Account	199
23V	Voluntary Cleanup Account	496
23W	Paint Product Stewardship Account	167
244	Habitat Conservation Account	345
246	Comm/Tech College Forest Reserve	5,261

Fund	Fund Title	Beginning Balance as of 7/1/2025
24A	Behavioral Health Loan Repay Prog A	8,705
24B	Foundational Public Health Servs Ac	11,546
24C	San Juan Islands Programs Account	0
24D	Seattle Storm Account	0
24E	WA St Library-Archives Bldg Account	23,226
24G	Hemp Regulatory Account	358
24J	Workforce Education Investment Acc	120,946
24K	Agency Financial Transaction Accoun	6,887
24L	Ambulance Transport Fund	4,212
24N	Fish, Wildlife and Conservation Acc	9,716
24P	Insurance Commissioner's Fraud Acc	481
24Q	Cooper Jones Active Tr Safety Acct	1,450
24S	Seattle National League Hockey Acc	20
24T	State Firearms Bkgrd Check Sys Acct	3,443
24V	Telebehavorial Health Access Accoun	172
252	HI ED Non-Proprietary Local Capital	0
259	Coastal Crab Account	93
25A	Washington Apples Account	(3)
25B	Unemployment Insurance Relief Acct	30
25D	ManufactngWarehousngJobCentersAcct	4
25E	RosaFranklinLEGInternScholarshpAcct	3
25F	Forest Resiliency Account	11
25G	ManufacturingClusterAccelerAcct	2,798
25K	DVA Purple Heart State Account	2
25M	State Health Care Affordability Acc	82,829
25N	Stw988BehavHealth&SuicidePrevLine	66,473
25P	Wildfire Resp Forest Restor & Comm	8,444
25Q	Clean Fuels Program Account	1,792
25R	Recycled Content Account	833
25S	Recycling Enhancement Account	490
25T	RefrigerantEmissionManagementAcct	1,208
25V	WA St ATG Charitable Asset Prtn Acc	1,266
25W	DriverLicensingTechnologySupportAc	2,699
260	UW Operating Fees Account	0
262	Manufacture Home Installation Train	736
263	Community/Economic Developmnt Fee	4,847
267	Recreation Resources Account	25,711
268	NOVA Program Account	16,732
269	Parks Renewal/Stewardship Account	21,672
26A	Carbon Emissions Reduction Account	328,018
26B	Climate Investment Account	541,607
26C	Climate Commitment Account	502,276
26D	Natural Climate Solutions Account	120,273
26E	Air Qual Health Disparities Imprv A	22,593
26G	Evergy Facility Eval Council Acct	(82)
26H	Washington St Leadership Board Acct	2
26J	WA St Leadership Brd Spec Lic Plate	408
26M	Climate Active Transportation Acct	0
26N	Climate Transit Programs Account	0
26P	Move Ahead WA Account	403,614

Fund	Fund Title	Beginning Balance as of 7/1/2025
26Q	Move Ahead WA Flexible Account	188,504
26S	Patches Pal License Plate Account	0
26T	Washington Student Loan Account	90,604
26U	Apple Health and Homes Account	71,029
26V	Capital Community Assistance Acct	137,940
274	Adult Family Home Account	289
277	State Agency Parking Account	286
27B	Electric Vehicle Incentive Account	62
27C	Community Reinvestment Account	13,523
27D	Driver Resource Center Fund	4,321
27E	Equitable Access to Credit Program	10,271
27H	Veterans & Mil Mbrs Suicide Prev Ac	21
27M	WA St Global War on Terror Mem Acct	13
27N	Washington Wine License Plate Accou	6
27R	Med for People Living W/HIV Rebate	29,129
27T	Derelict Structure Removal Account	80
27U	Fire Protection Compliance Account	169
27W	Opioid Abatement Settlement Account	133,028
281	Impaired Driving Safety Account	(2)
285	G M Planning/Environmental Review	2,836
289	Thurston County Capital Facilities	10,120
28C	Responsible Battery Management Acc	0
28E	Emergency Drought Response Account	2,992
28G	Covenant Homeownership Account	536
28H	Homeowner Recovery Account	1,522
28J	Renewable Energy Local Benefit Acct	0
28M	Land Bank Account	2,398
28N	Surgical Smoke Evacuation Account	295
28T	Agricult Pest & Disease Response Ac	984
28V	Inflation Reduction Elective Pay Ac	0
28W	Fern Lodge Maintenance Account	0
290	Savings Incentive Account	1,976
296	Columbia River Basin Water Supply R	8,531
297	Pipeline Safety Account	3,259
298	Geologists' Account	508
29A	Tribal Opioid Prev & Treatment Acc	0
29B	Institutional Welfare Account	0
29C	Prescribed Fire Claims Account	0
29E	Domestic Violence Co-Responder Acct	0
29F	Drivers Ed Safety Improve Acct	0
29P	State Sport Account	0
300	Financial Services Regulation Acct	35,401
303	Highway Bond Retirement Account	307,071
305	TIB Bond Retirement Account	8,116
30A	Historical Throwback License Plate	0
30B	Supplemental Criminal Justice Acct	0
30C	Responsible Recycling Management Ac	0
315	Dedicated Cannabis Account	54,629
319	Public Health Supplemental Account	863
320	Puget Sound Crab Pot Buoy Tag Acct	24

Fund	Fund Title	Beginning Balance as of 7/1/2025
328	CJTC Firing Range Maint Acct	213
347	WSU Bond Retirement Account	38,363
348	UW Bond Retirement Account	43,276
355	State Tax Bld Construction Account	(74,941)
357	Gardner-Evans High Ed Construction	46
359	School Constr & Skill Ctrs Bldg	36
364	Military Department Capital Account	3,528
366	Watershed Restor Enhance Bond Acct	5,773
373	Coronavirus Capital Projects Acct	0
383	Nondebt-Limit Reimbursable Bond Ret	0
387	UW Facilities Bond Retirement Acct	0
389	Toll Facility Bond Retirement Acct	5,208
401	Correctional Industries Account	12,202
403	Self-insurance Revolving Account	0
404	State Treasurer's Service Account	98,384
405	Legal Services Revolving Account	41,516
407	Secretary of State's Revolving Acct	6,899
408	Coastal Protection Account	2,656
410	Transportation Equipment Account	58,640
411	Natural Resources Equipment Account	0
413	Municipal Revolving Account	15,324
415	Personnel Service Account	17,783
416	Surplus/Donated Food Commod Revolv	0
418	St Health Care Authority Admin Acct	1,685
421	Education Technology Revolving Fund	10,656
422	Enterprise Services Account	160,124
424	Anti-Trust Revolving Account	269
433	Shared Game Lottery Account	15,207
436	OFM Labor Relations Service Account	4,535
438	Uniform Dental Plan Benefits Admin	956
439	Uniform Medical Plan Benefits Acct	2,000
440	Inst of Hi Ed-Stores Account	0
441	Local Government Archives Account	2,352
442	Legislative Gift Center Account	454
443	Inst of Hi Ed-data Processing Acct	30,915
444	Fish & Wildlife Equipment Revolving	524
445	Self-Insured Emplyr Overpaymt Reimb	2,222
446	Industrial Insurance Rainy Day Fund	0
447	Info Tech Invest Rev Acct	13,752
448	Inst of Hi Ed-printing Account	0
449	COP/Other Financing Account - Local	0
450	Inst of Hi Ed-other Facilities Acct	0
453	OMWBE Enterprises Account	3,119
455	Higher Education Personnel Services	1,101
456	Separately Managed OST Service Acct	0
457	Inst of Hi-Ed Retire Benefits Revol	0
458	WA Technology Solutions Revolv Acct	8,694
460	Inst of Hi Ed-motor Pool Account	0
462	Gov Central Service Account	3,987
463	Washington Colleg Savings Prog Acct	(732)

Fund	Fund Title	Beginning Balance as of 7/1/2025
466	SW Info Tech Sys Dev Rev Acct	28,092
468	OFM Central Service Account	9,208
470	Imaging Account	396
471	State Patrol N Air Rev Account	420
472	SW Info Tech Sys M & O Rev Acct	9,482
473	SEBB Insurance Reserve Fund	0
474	SEBB Flex Spend Dep Care Admin Acct	38
475	SEBB Dental Benefits Admin Acct	521
480	Financial Education Pub-Pri Partner	151
483	Auditing Services Revolving Account	1,678
484	Administrative Hearings Revolving	11,807
485	Horse Racing Breed Owners Bonus Fnd	315
489	Pension Funding Stabilization Acct	3,655
492	School Employees' Insur Admin Acct	137
493	School Employees' Insurance Account	0
494	SEBB Medical Benefits Admin Acct	277
496	Educator Conditional Scholarship	4,268
497	Horse Racing Commission Class C Pur	341
498	Firefighters Benevolent Account	6
499	Law Enforcement Memorial Account	26
500	Perpetual Surveillance/Maintenance	53,828
501	Liquor Revolving Account	36,876
503	Tuition Recovery Trust Account	4,987
505	UW-University Hospital Account	446,424
507	Oyster Reserve Land Account	588
508	Miscellaneous Enterprise Activities	0
511	Tacoma Narrows Toll Bridge Account	29,926
512	Institutional Stores Account	0
513	Derelict Vessel Removal Account	13,385
515	DNA Data Base Account	771
516	Fruit and Vegetable Inspection Acct	10,368
522	Inst of Hi Ed-associated Students	0
523	Public Funds Investment Account	0
524	Inst of Hi Ed-bookstore Account	0
525	WA State Combined Fund Drive Acct	0
526	Veterans' Memorial Account	0
528	Inst of Hi Ed-Parking Account	0
532	Washington Housing Trust Fund	40,945
535	Alaskan Way Viaduct Replacement Pro	49,737
536	Federal Food Service Revolving Acct	2,288
543	Judicial Information Systems Acct	16,528
544	Pollution Liab Insurance Prog Trust	86,194
545	Heat Oil Pollution Liability Trust	1,627
546	Risk Management Admin Account	1,157
547	Liability Account	0
548	LEOFF Plan 2 Expense Account	7
549	Election Account	609
550	Transportation 2003 Acct (Nickel A)	13,581
551	WA Youth and Families Account	125
552	Conservation Assistance Rev Account	464

Fund	Fund Title	Beginning Balance as of 7/1/2025
553	Performance Audits of Government	14,209
561	Comm/Tech College Innovation Accoun	2,911
562	Skilled Nursing Facility Net Trust	1,428
564	Water Pollution Control Revol Admin	6,124
566	Community Forest Trust Account	382
567	Long-Term Servs & Sup Trust Account	388,066
569	Inst of Hi Ed-Food Services Account	0
570	Inst of Hi Ed-other Enterprises	0
571	Multiuse Roadway Safety Account	1,988
573	Inst of Hi Ed-housing & Food Acct	0
575	Vocational Ed Revolving-Corrections	0
577	State Lottery Account	(34,093)
578	Lottery Administrative Account	189
595	I-405 and SR-167 Express Toll Lanes	215,980
596	Self-Insurance Reserve Fund	0
600	Dept of Retirement Systems Expense	32,613
601	Agricultural Permanent Account	0
604	Normal School Permanent Account	0
605	Permanent Common School Account	0
606	Scientific Permanent Account	0
607	State University Permanent Account	0
608	Accident Account	308,177
609	Medical Aid Account	174,923
610	Accident Reserve Account	0
614	Vol Firefighters Relief Pension Pr	0
615	WA State Patrol - Plan 1	0
616	Judges' Retirement Account	0
620	Unemployment Compensation Account	0
622	Unemployment Comp Fed Emp Ben Pmt	0
624	Reserve Officers Relief/Pension Pri	0
630	WSP Retirement System Plan 2 Acct	0
631	Public Employees' Retire Plan I	0
632	Teachers' Retirement Plan I Account	0
633	School Employee Combined Plan 2 & 3	0
635	Public Safety Employees' Plan 2	0
636	Foster Care Trust Account	0
641	Public Employees' Comb Plan 2 & 3	0
642	Teachers' Combined Plan II & III	0
644	Community Services Revolving Acct	0
645	Wa State Historical Trust Acct	1,546
649	Discrete Component Units Processing	0
651	Institutional Residents' Deposit	0
660	Natural Resources Deposit Account	0
661	HE Ret Plan Suppl Ben Fund - UW	0
662	HE Ret Plan Suppl Ben Fund - WSU	0
663	HE Ret Plan Suppl Ben Fund - EWU	0
664	HE Ret Plan Suppl Ben Fund - CWU	0
665	HE Ret Plan Suppl Ben Fund - TESC	0
667	HE Ret Plan Suppl Ben Fund - WWU	0

Fund	Fund Title	Beginning Balance as of 7/1/2025
668	HE Ret Plan Suppl Ben Fund - SBCTC	0
688	Fed Local Rail Service Assistance	0
689	Rural Washington Loan Account	586
704	Covid-19 Public Health Response Acc	415
706	Coronavirus St Fiscal Recovery Fund	0
708	Salary/Insurance Contrib Increase R	169
721	Public Employees/Retirees Insurance	0
722	Deferred Compensation Principal	0
727	Water Pollution Control Revolving	210,090
729	Judicial Retirement Principal Acct	0
730	Public Employee/Retiree Ins Reserve	0
731	Child Care Facility Revolving Acct	0
732	Nursing Home Civil Penalties Acct	0
734	Centennial Document Preserv/Modern	0
739	COP/Other Financing Account - State	0
746	Hanford Area Economic Investment	4
747	Health Prof Loan Repay/Scholar Prog	35,541
748	WA Career & College Pathways Innova	12,544
749	Governor's ICSEW Account	0
755	Children and Families Acct	0
759	Miscellaneous Program Account	(20,917)
761	Basic Health Plan Subscription Acct	251
763	Center Improvement Of Student Learn	36
768	Local Real Estate Excise Tax Acct	0
774	UW License Plate Account	0
776	WSU License Plate Account	0
777	Prostitution Prevent/Intervention	111
778	WWU License Plate Account	0
779	EWU License Plate Account	0
780	School Zone Safety Account	1,338
783	CWU License Plate Account	0
784	Misc Transportation Programs Acct	0
785	State Educational Trust Fund Acct	4,679
786	TESC License Plate Account	0
788	Advanced Coll Tuition Payment Prog	(104,243)
789	Advanced Environmental Mitigation	0
790	College Clearing Account	0
797	Local Tourism Promotion Account	0
799	WA Better Life Exper Prog Acct	0
800	Institutional Welfare/Betterment	0
802	SEBB Salary Reduction Account	0
816	Stadium/Exhibition Center Account	795
818	Youth Athletic Facility Account	28,809
819	L.E.O.F.F. Retirement Plan I Acct	0
821	Impaired Physician Account	0
823	Livestock Nutrient Management Acct	40
825	Tobacco Settlement Account	45,657
828	Tobacco Prevention/Control Account	578
829	L.E.O.F.F. Retirement Plan II Acct	0
830	Agricultural College Trust Manage	787

Fund	Fund Title	Beginning Balance as of 7/1/2025
833	Develop Disability Endowment Trust	142,288
834	Capitol Furnish Preserv. Committee	64
835	4 Yr Student Child Care Hi Ed Acct	7
840	Inst of Hi Ed-Agency Account	0
841	G. Robert Ross Endowment Account	0
842	Amer Indian Scholarship Endowment	0
843	Exceptional Faculty Award Endowment	0
845	Sep Managed Public Fnds Invest Acct	0
846	Grant-In-Aid Scholarship/Fellowship	0
849	Inst of Hi Ed-Student Loan Account	0
850	Inst of Hi Ed-work Study Account	0
851	Developmental Dis Comm Service Acct	15,289
859	Inst of Hi Ed-endowment Local Acct	0
860	Inst of Hi Ed-Inst Financial Aid	0
874	OASI Revolving Account	276
878	Federal Forest Revolving Account	0
880	Advance Right-of-Way Revolving	0
881	Supplemental Pension Account	0
882	Washington Judicial Retirement Acct	0
883	Second Injury Account	0
884	Gambling Revolving Account	19,443
885	Plumbing Certificate Account	2,457
887	Public Facility Const Loan Revolv	53,497
888	Deferred Compensation Admin Account	5,231
892	Pressure Systems Safety Account	2,141
893	Radiation Perpetual Maintenance	0