



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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August 15, 2022

**TO:** Agency Budget Officers

**FROM:** Steven Puvogel  
Lead Budget Assistant to the Governor

**SUBJECT: BEGINNING BUDGETARY FUND BALANCES**

As noted in Chapter 7 of the 2023-25 Budget Instructions, each biennium the Office of Financial Management (OFM) 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 2021-23 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 2023 supplemental budget and 2023-25 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 Annual Comprehensive Financial Report (ACFR) for Fiscal Year 2021.

**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 general ledger (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

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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.

Attachment

cc: OFM Budget Analysts  
OFM Statewide Accounting Consultants

**Beginning Fund Balances for 2021-23 for use in Development of the Governor's 2023  
Supplemental and the 2023-25 Governor's Budget (Dollars in Thousands)**

	<b>Account</b>	<b>7/1/2021 Beginning Balance</b>		<b>Account</b>	<b>7/1/2021 Beginning Balance</b>
001	General Fund	3,673,736	045	State Vehicle Parking Account	229
002	Hospital Data Collection Account	113	048	Marine Fuel Tax Refund Account	260
003	Architects' License Account	815	04B	Natural Resources Real Property Replacement Account	6,756
006	Public Records Efficiency, Preservation and Access Account	2,112	04E	Uniform Commercial Code Account	3,118
007	Winter Recreation Program Account	2,660	04F	Real Estate Education Program Account	700
014	Forest Development Account	16,591	04H	Surface Mining Reclamation Account	2,234
018	Millersylvania Park Current Account	5	04M	Recreational Fisheries Enhancement Account	1,220
01B	ORV and Nonhighway Vehicle Account	1,191	04R	Drinking Water Assistance Account	127,539
01E	Geothermal Account	84	04V	Vehicle License Fraud Account	390
01F	Crime Victims' Compensation Account	978	04W	Waterworks Operator Certification Account	1,035
01M	Snowmobile Account	3,325	051	State and Local Improvements Revolving -Waste Disposal	27
01N	Institutional Impact Account	19	055	State and Local Improvements Revolving -Waste Disposal, 1980	3
01T	Local Leasehold Excise Tax Account	0	056	State Higher Education Construction Account	2
024	Professional Engineers' Account	939	057	State Building Construction Account	-127,286
025	Pilotage Account	215	058	Public Works Assistance Account	101,544
026	Real Estate Commission Account	1,528	05C	Criminal Justice Treatment Account	1,248
027	Reclamation Account	5,262	05H	Disaster Response Account	10,117
02A	Surveys and Maps Account	685	05R	Drinking Water Assistance Administrative Account	3,870
02G	Health Professions Account	19,361	05W	State Drought Preparedness and Response Account	2,300
02H	Business Enterprises Revolving Account	723	060	Community and Technical College Capital Projects Account	5,096
02J	Certified Public Accountants' Account	2,994	061	Eastern Washington University Capital Projects Account	6,936
02K	Death Investigations Account	590	062	Washington State University Building	-7,494
02M	Essential Rail Assistance Account	646	063	Central Washington University Capital Projects Account	7,757
02N	Parkland Acquisition Account	30	064	University of Washington Building Account	2,151
02P	Flood Control Assistance Account	2,091	065	Western Washington University Capital Projects Account	7,235
02R	Aquatic Lands Enhancement Account	4,239	066	The Evergreen State College Capital Projects Account	2,832
02W	Timber Tax Distribution Account	4,330	06A	Salmon Recovery Account	28
030	Landowner Contingency Forest Fire Suppression Account	-4,271	06G	Real Estate Appraiser Commission Account	504
031	State Investment Board Expense Account	5,239	06H	Washington State Legacy Project, State Library, and Archives Account	67
032	State Emergency Water Projects Revolving Account	222	06J	Securities Prosecution Account	543
034	Local Sales and Use Tax Account	0	06K	Lead Paint Account	183
036	Capitol Building Construction Account	2,790	06L	Business and Professions Account	2,996
039	Aeronautics Account	1,708	06R	Real Estate Research Account	715
03B	Asbestos Account	1,089	06T	License Plate Technology Account	397
03C	Emergency Medical Services and Trauma Care Systems Trust Account	1,019	070	Outdoor Recreation Account	0
03F	Enhanced 911 Account	5,283	071	Warm Water Game Fish Account	1,475
03K	Industrial Insurance Premium Refund	6,195	072	State and Local Improvements Revolving - Water Supply Facilities	867
03L	County Criminal Justice Assistance	1,531	075	State Social and Health Services Construction Account	9
03M	Municipal Criminal Justice Assistance	-260	07A	Mortgage Lending Fraud Prosecution Account	376
03N	Business License Account	5,187	07B	Organ and Tissue Donation Awareness Account	0
03P	Fire Service Trust Account	618	07E	Contract Harvesting Revolving Account	7,081
03R	Safe Drinking Water Account	4,389			
041	Resource Management Cost Account	21,118			
042	Charitable, Educational, Penal and Reformatory Institutions Account	3,876			
044	Waste Reduction, Recycling, and Litter Control Account	9,817			

	<b>Account</b>	<b>7/1/2021 Beginning Balance</b>		<b>Account</b>	<b>7/1/2021 Beginning Balance</b>
07J	"Helping Kids Speak" Account	1	10F	Share the Road Account	11
07T	Commemorative Works Account	3	10G	Water Rights Tracking System Account	149
07V	Fish and Wildlife Enforcement Reward Account	112	10K	Veterans Innovations Program Account	14
07W	Domestic Violence Prevention Account	1,811	10P	Columbia River Basin Water Supply Development Account	4,154
080	Grade Crossing Protective Account	219	110	Special Wildlife Account	1,981
081	State Patrol Highway Account	7,385	111	Public Service Revolving Account	13,772
082	Motorcycle Safety Education Account	2,564	113	Common School Construction Account	18,776
084	Building Code Council Account	842	116	Basic Data Account	8
086	Fire Service Training Account	1,499	119	Unemployment Compensation Administration Account	1,044
087	Park Land Trust Revolving Account	3,307	11A	Employment Training Finance Account	383
08A	Education Legacy Trust Account	302,070	11B	Regional Mobility Grant Program Account	39,079
08C	Gonzaga University Alumni Association Account	2	11E	Freight Mobility Multimodal Account	4,683
08E	Individual Development Account Program Account	2	11H	Forest and Fish Support Account	3,649
08F	Lighthouse Environmental Programs Account	5	11J	Electronic Products Recycling Account	805
08G	Flexible Spending Administrative Account	2,119	11K	Washington Auto Theft Prevention Authority Account	836
08H	Military Department Rental and Lease Account	2,996	11V	Veteran Estate Management Account	31
08J	Prescription Drug Consortium Account	-23	11W	Water Quality Capital Account	34
08K	Problem Gambling Account	765	120	Administrative Contingency Account	26,196
08L	"Ski & Ride Washington" Account	1	125	Site Closure Account	34,625
08M	Small City Pavement and Sidewalk Account	2,055	126	Agricultural Local Account	21,363
08N	State Financial Aid Account	0	128	Grain Inspection Revolving Account	2,958
08P	State Parks Education and Enhancement Account	348	12C	Affordable Housing for All Account	2,356
08R	Waste Tire Removal Account	7,687	12E	Assisted Living Facility Temporary Management Account	501
08V	Veterans Stewardship Account	639	12F	Manufactured/Mobile Home Dispute Resolution Program Account	2,494
08W	"Washington's National Park Fund" Account	6	12G	Rockfish Research Account	475
094	Transportation Infrastructure Account	3,454	12H	Uniformed Service Shared Leave Pool Account	0
095	Electrical License Account	10,009	12L	Outdoor Education and Recreation Program Account	486
096	Highway Infrastructure Account	2,065	12M	Charitable Organization Education Account	1,384
097	Recreational Vehicle Account	3,224	12N	GET Ready for Math and Science Scholarship Account	0
098	Eastern Washington Pheasant Enhancement Account	318	12T	Traumatic Brain Injury Account	1,337
099	Puget Sound Capital Construction Account	29,301	131	Fair Account	1,556
09A	We Love Our Pets Account	8	133	Children's Trust Account	526
09B	Boating Safety Education Certification Account	809	134	Employment Services Administrative	30,627
09C	Farm and Forest Account	0	138	Insurance Commissioner's Regulatory	8,509
09E	Freight Mobility Investment Account	7,056	141	Federal Seizure Account	3,733
09G	Riparian Protection Account	0	143	Institutions of Higher Education Federal Appropriations Account (Morrill-Bankhead- Jones Act Account)	-15,485
09H	Transportation Partnership Account	22,947	144	Transportation Improvement Account	22,519
09J	Washington Coastal Crab Pot Buoy Tag Account	157	145	Institutions of Higher Education - Grants and Contracts Account	1,417,243
09K	Life Sciences Discovery Account	0	146	Firearms Range Account	1,614
09L	Nursing Resource Center Account	412	147	Institutions of Higher Education - Plant Account	37,335
09P	City-County Assistance Account	2,713	148	Institutions of Higher Education - Dedicated Local Account	1,205,167
09R	Economic Development Strategic Reserve Account	1,592	149	Institutions of Higher Education - Operating Fees Account	653,993
102	Rural Arterial Trust Account	18,741	14A	Wildlife Rehabilitation Account	637
104	State Wildlife Account	23,356	14B	Budget Stabilization Account	19,191
106	Highway Safety Account	48,181	14E	Washington State Library Operations Account	6,368
107	Liquor Excise Tax Account	18,028			
108	Motor Vehicle Account	292,504			
109	Puget Sound Ferry Operations Account	26,900			
10A	Freshwater Aquatic Algae Control Account	518			
10B	Home Security Fund Account	55,726			

	<b>Account</b>	<b>7/1/2021 Beginning Balance</b>		<b>Account</b>	<b>7/1/2021 Beginning Balance</b>
14G	Ballast Water and Biofouling Management Account	39	17M	Individual-Based/Portable Background Clearance Account	724
14H	Community Preservation and Development Authority Account	513	17N	Complete Streets Grant Program Account	57
14L	Streamlined Sales and Use Tax Mitigation Account	0	17P	State Route Number 520 Civil Penalties Account	4,521
14M	Financial Fraud and Identity Theft Crimes Investigation and Prosecution Account	771	17R	Aerospace Training Student Loan Account	305
14N	Legislative Oral History Account	26	17T	Health Benefit Exchange Account	34,198
14P	Skeletal Human Remains Assistance Account	251	17V	Volunteer Firefighters Account	3
14R	Military Department Active State Service Account	363	17W	Limousine Carriers Account	154
14V	Ignition Interlock Device Revolving Account	1,210	180	Local Government Administrative Hearings Account	262
14W	Reduced Cigarette Ignition Propensity Account	808	182	Underground Storage Tank Account	2,523
150	Low-Income Weatherization and Structural Rehabilitation Assistance Account	1,575	184	Local Museum Account - Washington State Historical Society	1,275
153	Rural Mobility Grant Program Account	3,760	185	Local Museum Account - Eastern Washington State Historical Society	1,737
154	New Motor Vehicle Arbitration Account	1,231	186	County Arterial Preservation Account	8,816
158	Aquatic Land Dredged Material Disposal Site Account	391	18A	Investing in Innovation Account	34
159	Parks Improvement Account	1,067	18B	Columbia River Basin Taxable Bond Water Supply Development Account	1,253
15H	Cleanup Settlement Account	60,004	18E	Educator Certification Processing Account	2,098
15K	Columbia River Water Delivery Account	16	18G	Opportunity Scholarship Match Transfer Account	0
15M	Biotoxin Account	426	18J	Capital Vessel Replacement Account	32,558
15V	Funeral and Cemetery Account	317	18K	24/7 Sobriety Account	24
15W	Guaranteed Asset Protection Waiver Account	20	18M	Music Matters Awareness Account	2
160	Wood Stove Education and Enforcement Account	565	18N	Damage Prevention Account	252
162	Farm Labor Revolving Account	108	18R	Seattle Sounders FC Account	3
163	Worker and Community Right to Know	1,937	190	Forest Fire Protection Assessment Account	11,839
165	Salary Reduction Account	0	193	State Forest Nursery Revolving	997
167	Natural Resources Conservation Areas Stewardship Account	512	196	Unclaimed Personal Property Account	1,822
169	Horse Racing Commission Operating Account	575	197	Statute Law Committee Publications	868
16A	Judicial Stabilization Trust Account	1,178	198	Access Road Revolving Account	7,784
16B	Landscape Architects' License Account	245	199	Biosolids Permit Account	1,292
16C	Real Estate and Property Tax Administration Assistance Account	0	19A	Medicaid Fraud Penalty Account	2,443
16E	Specialized Forest Products Outreach and Education Account	73	19B	School for the Blind Account	4,690
16G	Universal Vaccine Purchase Account	4,846	19C	Forest Practices Application Account	23
16J	State Route Number 520 Corridor Account	82,606	19F	Seattle Seahawks Account	54
16L	Accessible Communities Account	691	19H	Center for Deaf and Hard of Hearing Youth Account	2,043
16M	Appraisal Management Company	217	19J	Universal Communications Services Account	98
16P	Marine Resources Stewardship Trust Account	25	19L	Charter Schools Oversight Account	129
16R	Multiagency Permitting Team Account	98	19M	Seattle University Account	44
16T	Product Stewardship Programs Account	327	19P	Child Rescue Account	47
16V	Water Rights Processing Account	26	19R	Residential Services and Support Account	112
16W	Hospital Safety Net Assessment Account	30,098	19T	DOL Technology Improvement and Data Management Account	800
172	Basic Health Plan Trust Account	8,782	19V	Andy Hill Cancer Research Endowment Fund Match Transfer Account	9,876
176	Water Quality Permit Account	18,034	19W	Wolf-livestock Conflict Account	277
17A	County Enhanced 911 Excise Tax Account	0	200	Regional Fisheries Enhancement Salmonid Recovery Account	4
17B	Home Visiting Services Account	3,878	201	DOL Services Account	3,001
17C	Opportunity Express Account	62	202	Medical Test Site Licensure Account	1,158
17F	Washington Opportunity Pathways Account	124,791	204	Volunteer Firefighters' and Reserve Officers' Relief and Pension Administrative Account	2,694
17L	Foreclosure Fairness Account	828	205	Mobile Home Park Relocation Account	3,260
			206	Cost of Supervision Account	1,421

	<b>Account</b>	<b>7/1/2021 Beginning Balance</b>		<b>Account</b>	<b>7/1/2021 Beginning Balance</b>
207	Hazardous Waste Assistance Account	6,514	22D	Early Learning Facilities Development Account	0
209	Regional Fisheries Enhancement Group	1,420	22E	Family and Medical Leave Enforcement Account	419
20A	State Flower Account	1	22F	Family and Medical Leave Insurance Account	454,935
20D	Certified Public Accounting Scholarship Transfer Account	0	22H	Foster Parent Shared Leave Pool Account	0
20E	Washington Internet Crimes Against Children Account	1,000	22J	Abandoned Recreational Vehicle Disposal Account	1,533
20F	Invest in Washington Account	0	22K	Watershed Restoration and Enhancement Account	144
20H	Connecting Washington Account	541,918	22L	Public Use General Aviation Airport Loan Revolving Account	3,175
20J	Electric Vehicle Account	8,261	22M	Energy Efficiency Account	8,411
20L	Early Start Account	0	22P	Natural Resources Federal Lands Revolving Account	5,388
20M	Puget Sound Taxpayer Accountability Account	1,063	22Q	Seattle Mariners Account	8
20N	Transportation Future Funding Program Account	5,660	22S	Landlord Mitigation Program Account	1,057
20P	Nursing Facility Quality Enhancement Account	3,889	22T	Statewide Tourism Marketing Account	4,818
20R	Radioactive Mixed Waste Account	1,897	22U	Secure Drug Take-back Program Account	417
20T	Pollution Liability Insurance Agency Underground Storage Tank Revolving Account	18,731	22V	Medical Student Loan Account	743
20W	Washington Tennis Account	9	22W	Public Disclosure Transparency Account	1,304
210	Fire Protection Contractor License Account	663	234	Public Works Administration Account	8,353
213	Veterans' Emblem Account	20	235	Youth Tobacco and Vapor Products Prevention Account	155
214	Temporary Worker Housing Account	119	237	Recreation Access Pass Account	0
215	Special Category C Account	15,977	23A	Student Loan Advocate Account	399
216	Air Pollution Control Account	18,372	23B	Rural Jobs Program Match Transfer Account	0
217	Oil Spill Prevention Account	6,634	23C	DOL Tuition Recovery Trust Fund	78
218	Multimodal Transportation Account	250,402	23D	Student Achievement Council Tuition Recovery Trust Fund	0
219	Air Operating Permit Account	2,564	23E	Washington History Day Account	89
21A	Washington State Wrestling Account	0	23G	Vulnerable Roadway User Education Account	7
21C	Washington Sexual Assault Kit Account	701	23J	Statewide Broadband Account	20,725
21E	Concealed Pistol License Renewal Notification Account	325	23K	Smoke Detection Device Awareness Account	37
21F	Fred Hutch Account	0	23L	Indian Health Improvement Reinvestment Account	2,870
21G	Washington State Aviation Account	115	23M	County Road Administration Board Emergency Loan Account	2
21H	Wastewater Treatment Plant Operator Certification Account	481	23N	Model Toxics Control Capital Account	149,553
21J	Gina Grant Bull Memorial Legislative Page Scholarship Account	53	23P	Model Toxics Control Operating Account	66,070
21K	Skilled Worker Outreach, Recruitment, and Career Awareness Grant Program Account	-17	23R	Model Toxics Control Stormwater Account	52,875
21L	Low-Income Home Rehabilitation Revolving Loan Program Account	78	23S	Puget Sound Gateway Facility Account	0
21M	Distracted Driving Prevention Account	24	23T	Congestion Relief Traffic Safety Account	88
21N	Northeast Washington Wolf-Livestock Management Account	225	23V	Voluntary Cleanup Account	51
21Q	Forest Health Revolving Account	22,334	23W	Paint Product Stewardship Account	6
21S	Aquatic Invasive Species Management Account	227	244	Habitat Conservation Account	0
21T	Suicide-safer Homes Project Account	25	246	Community and Technical College Forest Reserve Account	5,157
21U	Veterans' In-state Service Shared Leave Pool Account	0	24A	Behavioral Health Loan Repayment Program Account	1,705
21V	Construction Registration Inspection Account	2,521	24B	Foundational Public Health Services Account	9,900
21W	K-12 Criminal Background Check Account	35	24C	San Juan Islands Programs Account	0
222	Freshwater Aquatic Weeds Account	1,160	24E	Washington State Library-Archives Building Account	10,166
223	Oil Spill Response Account	3,154	24G	Hemp Regulatory Account	391
225	Fingerprint Identification Account	1,462	24J	Workforce Education Investment Account	23,762
226	State Seizures Account	1,062	24K	Agency Financial Transaction Account	4,220
22A	State Agency Office Relocation Pool Account	4,229	24L	Ambulance Transport Fund	0
22C	Early Learning Facilities Revolving Account	0	24N	Fish, Wildlife and Conservation Acc	0

	<b>Account</b>	<b>7/1/2021 Beginning Balance</b>		<b>Account</b>	<b>7/1/2021 Beginning Balance</b>
24P	Insurance Commissioner's Fraud Account	264	27A	Energy Efficiency Rev Loan Capital	0
24Q	Cooper Jones Active Tr Safety Acct	0	27B	Electric Vehicle Incentive Account	0
24S	Seattle National League Hockey Acc	0	27D	Driver Resource Center Fund	0
24T	State Firearms Background Check System Account	8,477	281	Impaired Driving Safety Account	38
24V	Telebehavioral Health Access Account	0	283	Juvenile Accountability Incentive Account	312
252	Higher Education Non-Proprietary Local Capital Account	0	285	Growth Management Planning and Environmental Review Account	2,470
253	Education Construction Account	22	289	Thurston County Capital Facilities Account	14,352
259	Coastal Crab Account	109	290	Savings Incentive Account	2,566
25A	Washington Apples Account	0	296	Columbia River Basin Water Supply Revenue Recovery Account	6,528
25B	Unemployment Insurance Relief Acct	0	297	Pipeline Safety Account	2,973
25C	Elementary and Secondary School Emergency Relief III Account	0	298	Geologists' Account	179
25D	Manufacturing and Warehousing Job Centers Account	0	300	Financial Services Regulation Account	42,312
25E	Rosa Franklin Legislative Internship Program Scholarship Account	0	303	Highway Bond Retirement Account	262,323
25F	Forest Resiliency Account	0	304	Ferry Bond Retirement Account	15,130
25G	Manufacturing Cluster Acceleration Account	0	305	Transportation Improvement Board Bond Retirement Account	7,261
25K	DVA Purple Heart State Account	0	315	Dedicated Marijuana Account	50,998
25M	State Health Care Affordability Account	0	319	Public Health Supplemental Account	541
25N	Statewide 988 Behavioral Health Crisis Response and Suicide Prevention Line Account	0	320	Puget Sound Crab Pot Buoy Tag Account	9
25P	Wildfire Response, Forest Restoration, and Community Resilience Account	0	328	Criminal Justice Training Commission Firing Range Maintenance Account	174
25Q	Clean Fuels Program Account	0	347	Washington State University Bond Retirement Account	39,949
25R	Recycled Content Account	0	348	University of Washington Bond Retirement Account	-27,673
25V	Washington State Attorney General Charitable Asset Protection Account	0	355	State Taxable Building Construction Account	10,232
25W	Driver Licensing Technology Support Account	0	357	Gardner-Evans Higher Education Construction Account	46
260	UW Operating Fees Account	0	359	School Construction and Skill Centers Building Account	94
262	Manufactured Home Installation Training Account	626	364	Military Department Capital Account	1,557
263	Community and Economic Development Fee Account	5,028	366	Watershed Restoration and Enhancement Bond Account	-4,702
267	Recreation Resources Account	21,103	381	Debt-Limit Reimbursable Bond Retirement Account	0
268	Nonhighway and Off-Road Vehicle Activities (NOVA) Program Account	9,196	383	Nondebt-Limit Reimbursable Bond Retirement Account	0
269	Parks Renewal and Stewardship Account	20,563	387	University of Washington Facilities Bond Retirement Account	0
26A	Carbon Emissions Reduction Account	0	389	Toll Facility Bond Retirement Account	5,099
26B	Climate Investment Account	0	401	Correctional Industries Account	24,373
26E	Air Quality and Health Disparities Improvement Account	0	403	Self-Insurance Revolving Account	0
26F	Billy Frank Jr. National Statuary Hall Collection Fund	0	404	State Treasurer's Service Account	38,653
26J	Washington State Leadership Board Special License Plate Account	0	405	Legal Services Revolving Account	33,275
26M	Climate Active Transportation Acct	0	407	Secretary of State's Revolving Account	8,043
26N	Climate Transit Programs Account	0	408	Coastal Protection Account	2,533
26P	Move Ahead WA Account	0	410	Transportation Equipment Account	25,482
26Q	Move Ahead WA Flexible Account	0	411	Natural Resources Equipment Account	0
26T	Washington Student Loan Account	0	413	Municipal Revolving Account	6,278
26U	Apple Health and Homes Account	0	415	Personnel Service Account	15,858
26V	Capital Community Assistance Acct	0	416	Surplus and Donated Food Commodities Revolving Account	0
271	WSU Operating Fees Account	-7	418	State Health Care Authority Administrative	1,202
274	Adult Family Home Account	580	421	Education Technology Revolving Fund	4,655
277	State Agency Parking Account	364	422	Enterprise Services Account	78,016
			424	Anti-Trust Revolving Account	369



	<b>Account</b>	<b>7/1/2021 Beginning Balance</b>		<b>Account</b>	<b>7/1/2021 Beginning Balance</b>
433	Shared Game Lottery Account	6,455	494	School Employees' Benefits Board Medical Benefits Administrative Account	-4
436	OFM Labor Relations Service Account	2,217	495	Toll Collection Account	0
438	Uniform Dental Plan Benefits Administration Account	574	496	Educator Conditional Scholarship Account	4,687
439	Uniform Medical Plan Benefits Administration Account	58	497	Horse Racing Commission Class C Purse Fund Account	123
440	Institutions of Higher Education - Stores Account	0	498	Washington State Council of Fire Fighters Benevolent Account	6
441	Local Government Archives Account	3,695	499	Law Enforcement Memorial Account	26
442	Legislative Gift Center Account	212	500	Perpetual Surveillance and Maintenance Account	48,592
443	Institutions of Higher Education - Data Processing Account	23,535	501	Liquor Revolving Account	52,725
444	Fish and Wildlife Equipment Revolving Account	389	503	Tuition Recovery Trust Account	4,032
445	Self-Insured Employer Overpayment Reimbursement Account	480	505	University of Washington - University Hospital Account	353,029
446	Industrial Insurance Rainy Day Fund Account	0	507	Oyster Reserve Land Account	469
447	Information Technology Investment Revolving Account	23,459	508	Miscellaneous Enterprise Activities Account	0
448	Institutions of Higher Education - Printing Account	0	511	Tacoma Narrows Toll Bridge Account	9,452
449	Certificates of Participation and Other Financing Account - Local	0	512	Institutional Stores Account	0
450	Institutions of Higher Education - Other Facilities Account	0	513	Derelict Vessel Removal Account	4,963
453	O.M.W.B.E. Enterprises Account	1,578	515	DNA Data Base Account	615
455	Higher Education Personnel Services Account	613	516	Fruit and Vegetable Inspection Account	10,420
456	Separately Managed State Treasurer's Service Account	0	522	Institutions of Higher Education - Associated Students' Account	0
457	Institutions of Higher Education - Retirement Benefits Revolving Account	0	523	Public Funds Investment Account	0
458	Consolidated Technology Services Revolving Account	30,392	524	Institutions of Higher Education - Bookstore Account	0
460	Institutions of Higher Education - Motor Pool Account	0	525	Washington State Combined Fund Drive	0
463	Washington College Savings Program Account	-486	528	Institutions of Higher Education - Parking Account	0
466	Statewide Information Technology System Development Revolving Account	9,646	532	Washington Housing Trust Fund	59,622
468	Office of Financial Management Central Service Account	2,536	535	Alaskan Way Viaduct Replacement Project Account	9,727
470	Imaging Account	170	536	Federal Food Service Revolving	2,216
471	State Patrol Nonappropriated Airplane Revolving Account	212	543	Judicial Information Systems Account	-3,949
472	Statewide Information Technology System Maintenance and Operations Revolving Account	14,060	544	Pollution Liability Insurance Program Trust Account	28,545
473	School Employees' Benefits Board Insurance Reserve Fund	0	545	Heating Oil Pollution Liability Trust	2,276
474	School Employees' Benefits Board Flexible Spending and Dependent Care Administrative Account	15	546	Risk Management Administration Account	1,961
475	School Employees' Benefits Board Dental Benefits Administration Account	0	547	Liability Account	0
480	Financial Education Public-Private Partnership Account	115	548	Law Enforcement Officers' and Fire Fighters' Retirement System Plan 2 Expense Account	141
483	Auditing Services Revolving Account	578	549	Election Account	231
484	Administrative Hearings Revolving Account	5,465	550	Transportation 2003 Account (Nickel Account)	18,114
485	Horse Racing Commission Washington Bred Owners' Bonus Fund and Breeder Awards Account	220	551	Washington Youth and Families Account	125
489	Pension Funding Stabilization Account	9,422	552	Conservation Assistance Revolving Account	449
492	School Employees' Insurance Administrative Account	10,715	553	Performance Audits of Government Account	7,139
493	School Employees' Insurance Account	0	561	Community and Technical College Innovation Account	-4,642
			562	Skilled Nursing Facility Safety Net Trust Fund Account	2,742
			564	Water Pollution Control Revolving Administration Account	10,604
			566	Community Forest Trust Account	179
			567	Long-term Services and Supports Trust Account	-12,926
			569	Institutions of Higher Education - Food Services Account	0
			570	Institutions of Higher Education - Other Enterprises Account	0

	<b>Account</b>	<b>7/1/2021 Beginning Balance</b>		<b>Account</b>	<b>7/1/2021 Beginning Balance</b>
571	Multiuse Roadway Safety Account	799	667	Higher Education Retirement Plan	0
573	Institutions of Higher Education - Housing and Food Account	0		Supplemental Benefit Fund – Western Washington University	
575	Vocational Education Revolving Account - Corrections	0	668	Higher Education Retirement Plan Supplemental Benefit Fund – State Board for Community and Technical Colleges	0
577	State Lottery Account	-22,238		Rural Washington Loan Account	1,485
578	Lottery Administrative Account	526	689	Covid-19 Public Health Response Acc	-1,494
595	Interstate 405 and State Route Number 167 Express Toll Lanes Account	65,132	704	Coronavirus St Fiscal Recovery Fund	-60,640
600	Department of Retirement Systems Expense Account	18,446	706	WA Rescue Plan Transition Acct	1,000,000
601	Agricultural Permanent Account	0	707	Public Employees' and Retirees' Insurance Account	0
604	Normal School Permanent Account	0	721	Deferred Compensation Principal	0
605	Permanent Common School Account	0	722	Water Pollution Control Revolving	366,116
606	Scientific Permanent Account	0	727	Judicial Retirement Principal Account	0
607	State University Permanent Account	0	729	Public Employees' and Retirees' Insurance Reserve Account	0
608	Accident Account	200,873	730	Nursing Home Civil Penalties Account	0
609	Medical Aid Account	106,837	732	Centennial Document Preservation and Modernization Account	0
610	Accident Reserve Account	0	734	Certificates of Participation and Other Financing Account - State	0
614	Volunteer Firefighters' and Reserve Officers' Relief and Pension Principal	0	739	Hanford Area Economic Investment	49
615	Washington State Patrol Retirement System Plan 1 Account	0	746	Health Professionals Loan Repayment and Scholarship Program Account	7,085
616	Judges' Retirement Account	0	747	Student Achievement Council Fund for Innovation and Quality Account	0
620	Unemployment Compensation Account	0	748	Governor's ICSEW Account	0
622	Unemployment Compensation Federal Employees' Benefit Payment Account	0	749	Programs for Children and Families Account	0
630	Washington State Patrol Retirement System Plan 2 Account	0	755	Miscellaneous Program Account	-1,406
631	Public Employees' Retirement System Plan 1 Account	0	759	Basic Health Plan Subscription Account	251
632	Teachers' Retirement System Plan 1	0	761	Center for the Improvement of Student Learning Account	36
633	School Employees' Retirement System Combined Plan 2 and 3 Account	0	763	Local Real Estate Excise Tax Account	0
635	Public Safety Employees' Retirement System Plan 2 Account	0	768	UW License Plate Account	0
636	Foster Care Trust Account	0	774	WSU License Plate Account	0
641	Public Employees' Retirement System Combined Plan 2 and 3 Account	0	776	Prostitution Prevention and Intervention Account	175
642	Teachers' Retirement System Combined Plan 2 and 3 Account	0	777	WWU License Plate Account	0
644	Community Services Revolving	0	778	EWU License Plate Account	0
645	Washington State Historical Trust	1,329	779	School Zone Safety Account	1,228
649	Discrete Component Units Processing	0	780	CWU License Plate Account	0
651	Institutional Residents' Deposit Account	0	783	Miscellaneous Transportation Programs Account	0
661	Higher Education Retirement Plan Supplemental Benefit Fund – University of Washington	0	784	State Educational Trust Fund Account	2,534
662	Higher Education Retirement Plan Supplemental Benefit Fund –Washington State University	0	785	TESC License Plate Account	0
663	Higher Education Retirement Plan Supplemental Benefit Fund – Eastern Washington University	0	786	Advanced College Tuition Payment Program Account	-72,947
664	Higher Education Retirement Plan Supplemental Benefit Fund – Central Washington University	0	788	Advanced Environmental Mitigation Revolving Account	0
665	Higher Education Retirement Plan Supplemental Benefit Fund – The Evergreen State College	0	789	Local Tourism Promotion Account	0
			797	Washington Achieving a Better Life Experience Program Account	0
			799	Institutional Welfare and Betterment Account	0
			800	School Employees' Benefits Board Salary Reduction Account	0
			802	Stadium and Exhibition Center Account	812
			816	Youth Athletic Facility Account	42,631
			818	Washington Law Enforcement Officers' and Firefighters' System Plan 1 Retirement Account	0
			819		

Account		7/1/2021 Beginning Balance	Account		7/1/2021 Beginning Balance
821	Impaired Physician Account	0	849	Institutions of Higher Education - Student Loan Account	0
823	Livestock Nutrient Management Account	27	850	Institutions of Higher Education - Work Study Account	0
825	Tobacco Settlement Account	44,232	851	Developmental Disabilities Community Services Account	5,437
828	Tobacco Prevention and Control	1,054	857	Institutions of Higher Education - Annuity and Life Income Account	0
829	Washington Law Enforcement Officers' and Firefighters' System Plan 2 Retirement Account	0	859	Institutions of Higher Education - Endowment Local Account	0
830	Agricultural College Trust Management	894	860	Institutions of Higher Education - Institutional Financial Aid Account	0
833	Developmental Disabilities Endowment Trust Account	106,611	874	O.A.S.I. Revolving Account	247
834	Capitol Furnishings Preservation Committee Account	29	880	Advance Right-of-Way Revolving Account	0
835	Four Year Student Child Care in Higher Education Account	2	881	Supplemental Pension Account	0
838	LEOFF Retirement System Benefits Improvement Account	0	882	Washington Judicial Retirement System Account	0
840	Institutions of Higher Education - Agency Account	0	883	Second Injury Account	0
841	G. Robert Ross Endowment Account	0	884	Gambling Revolving Account	6,726
842	American Indian Scholarship Endowment Account	0	885	Plumbing Certificate Account	639
843	Exceptional Faculty Awards Endowment Account	0	887	Public Facilities Construction Loan Revolving Account	28,732
845	Separately Managed Public Funds Investment Account	0	888	Deferred Compensation Administrative Account	1,500
846	Grants-In-Aid Scholarships and Fellowships Account	0	892	Pressure Systems Safety Account	537
			893	Radiation Perpetual Maintenance	0