



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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

August 10, 2016

TO: Agency Budget Officers

FROM: Pam Davidson
Senior Budget Assistant to the Governor

SUBJECT: BEGINNING BUDGETARY FUND BALANCES

As noted in Section 8.2 of the 2017-19 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 2015-17 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 2017 supplemental budgets and 2017-19 biennial budget proposals, are provided for your information and do not need verification. OFM generated these budgetary fund balances using data from the state's Comprehensive Annual Financial Report (CAFR) for Fiscal Year 2015.

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 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

Agency Budget Officers

August 10, 2016

Page 2

- 9372 Assigned for Other Purposes
- 9390 Unassigned
- 951X Reserved for Encumbrances
- 9720 Prior Period Material Corrections
- 9721 Fund Type Reclassification Changes
- 9722 Accounting Policy Changes
- 9723 Capital Asset Policy Changes

For proprietary funds, the beginning budgetary fund balance is calculated using certain general ledger (GL) codes. Because proprietary funds account for their own assets and liabilities, the calculation for beginning budgetary fund balance uses only short-term assets less short-term liabilities. This is because 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

Agency Budget Officers

August 10, 2016

Page 3

5196 Obligations under Reverse Repurchase Agreements

5198 Loans Payable

5199 Other Liabilities

71XX Treasury Cash In-Process

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

If you have questions concerning an account's beginning budgetary fund balance, please contact your assigned OFM budget analyst or Statewide Accounting consultant by August 31, 2016.

Attachment

cc: OFM Budget Analysts

OFM Statewide Accounting Consultants

Beginning Fund Balances for 2015-17

Account	Beginning Budgetary Fund Balance	Account	Beginning Budgetary Fund Balance
001 - General Fund - Basic Acct	990,881	04L - Public Health Services Acct	0
002 - Hospital Data Collection Acct	90	04M - Recreational Fisheries Enhancement	1,050
003 - Architects' License Acct	979	04R - Drinking Water Assistance Acct	31,496
006 - Public Records Efficiency, Preserva	1,824	04V - Vehicle License Fraud Acct	91
007 - Winter Recreation Program Acct	1,263	04W - Waterworks Operator Certification	1,168
014 - Forest Development Acct	6,732	051 - St/Loc Improvements Revolving Acct	27
018 - Millersylvania Park Current Acct	5	055 - St/Loc Impr Rev Acct Waste Disp Fac	3
01B - ORV & Nonhighway Acct	826	056 - State Higher Education Construction	2
01E - Geothermal Acct	0	057 - State Building Construction Acct	(180,187)
01F - Crime Victims' Compensation Acct	4,646	058 - Public Works Assistance Acct	(18,418)
01M - Snowmobile Acct	2,404	05C - Criminal Justice Treatment Acct	5,091
01N - Institutional Impact Acct	19	05H - Disaster Response Acct	16,906
024 - Professional Engineers' Acct	1,748	05M - Tourism Development/Promotion Acct	0
025 - Pilotage Acct	1,470	05R - Drinking Water Assistance Admin	5,281
026 - Real Estate Commission Acct	4,041	05W - State Drought Preparedness Acct	585
027 - Reclamation Acct	2,778	060 - Comm/Tech Col Capital Projects Acct	16,577
02A - Surveys and Maps Acct	905	061 - EWU Capital Projects Acct	6,850
02G - Health Professions Acct	25,302	062 - WSU Building Acct	1,450
02H - Business Enterprises Revolving Acct	632	063 - CWU Capital Projects Acct	3,359
02J - Certified Public Acctants' Acct	4,712	064 - UW Building Acct	3,401
02K - Death Investigations Acct	2,888	065 - WWU Capital Projects Acct	2,183
02M - Essential Rail Assistance Acct	892	066 - TESC Capital Projects Acct	1,678
02N - Parkland Acquisition Acct	224	06A - Salmon Recovery Acct	14
02P - Flood Control Assistance Acct	545	06G - Real Estate Appraiser Commission	601
02R - Aquatic Lands Enhancement Acct	4,426	06H - Wash State Legacy Proj, State Lib	34
02W - Timber Tax Distribution Acct	0	06J - Securities Prosecution Acct	544
030 - Landowner Conting F Fire Suppress	4,348	06K - Lead Paint Acct	127
031 - State Investment Board Expense Acct	1,380	06L - Business and Professions Acct	4,358
032 - St Emergency Water Projects Revolv	222	06R - Real Estate Research Acct	969
036 - Capitol Building Construction Acct	(511)	06T - License Plate Technology Acct	285
039 - Aeronautics Acct	2,765	070 - Outdoor Recreation Acct	(7,711)
03A - Excess Earnings Acct	0	071 - Warm Water Game Fish Acct	377
03B - Asbestos Acct	1,013	072 - St/Loc Impr Rev Acct Water Sup Fac	884
03C - Emer Med Ser/Trauma Care Sys Trust	428	075 - St Soc/Health Services Construction	5
03F - Enhanced 911 Acct	8,868	07A - Mortgage Lending Fraud Prosecution	558
03K - Industrial Insurance Premium Refund	3,060	07C - Vessel Response Acct	225
03L - County Criminal Justice Assistance	872	07E - Contract Harvesting Revolving Acct	1,940
03M - Municipal Criminal Justice Assist	(107)	07J - Helping Kids Speak Acct	7
03N - Business License Acct	6,229	07L - Legislative International Trade	4
03P - Fire Service Trust Acct	385	07N - Produce Railcar Pool Acct	91
03R - Safe Drinking Water Acct	3,739	07T - Commemorative Works Acct	3
041 - Resource Management Cost Acct	20,073	07V - Fish & Wildlife Enforcement Reward	636
042 - Char/Ed/Penal/Reform/Institutions	4,367	07W - Domestic Violence Prevention Acct	714
044 - Waste Reduct/Recycle/Litter Control	1,617	080 - Grade Crossing Protective Acct	224
045 - State Vehicle Parking Acct	815	081 - State Patrol Highway Acct	45,721
048 - Marine Fuel Tax Refund Acct	311	082 - Motorcycle Safety Education Acct	1,268
04B - Nat Res Real Property Replacement	5,461	084 - Building Code Council Acct	88
04E - Uniform Commercial Code Acct	1,881	086 - Fire Service Training Acct	7,032
04F - Real Estate Education Program Accou	656	087 - Park Land Trust Revolving Acct	1,588
04H - Surface Mining Reclamation Acct	1,133	08A - Education Legacy Trust Acct	5,204

Account	Beginning Budgetary Fund Balance	Account	Beginning Budgetary Fund Balance
08C - Gonzaga Univ Alumni Association	9	11A - Employment Training Finance Acct	397
08E - Individual Development Acct Prog	29	11B - Regional Mobility Grant Program	23,883
08F - Lighthouse Environmental Programs	21	11E - Freight Mobility Multimodal Acct	4,841
08G - Flexible Spending Admin Acct	2,527	11F - Reinvesting in Youth Acct	0
08H - Military Department Rent and Lease	1,338	11H - Forest and Fish Support Acct	4,145
08J - Prescription Drug Consortium Acct	55	11J - Electronic Products Recycling Acct	397
08K - Problem Gambling Acct	204	11K - WA Auto Theft Prevention Auth Acct	(298)
08L - Ski & Ride Washington Acct	7	11M - Poet Laureate Acct	0
08M - Small City Pavement & Sidewalk Acct	501	11P - Large On-Site Sewage Systems Acct	0
08P - State Parks Educ & Enhancement	485	11V - Veteran Estate Management Acct	12
08R - Waste Tire Removal Acct	7,086	11W - Water Quality Capital Acct	34
08V - Veterans Stewardship Acct	1,045	120 - Administrative Contingency Acct	13,734
08W - Washington's National Park Fund	31	125 - Site Closure Acct	26,456
094 - Transportation Infrastructure Acct	5,601	126 - Agricultural Local Acct	17,108
095 - Electrical License Acct	7,596	128 - Grain Inspection Revolving Acct	6,741
096 - Highway Infrastructure Acct	1,293	12B - Green Energy Incentive Acct, sub	0
097 - Recreational Vehicle Acct	2,098	12C - Affordable Housing for All Acct	5,791
098 - East Wash Pheasant Enhancement Acct	421	12E - Assisted Living Fac Temp Mgmt Acct	645
099 - Puget Sound Capital Construction	20,974	12F - Man/Mobile Home Dispute Resolution	2,164
09A - We Love Our Pets Acct	16	12G - Rockfish Research Acct	365
09B - Boating Safety Educ Certification	594	12J - Boating Activities Acct	10
09C - Farm and Forest Acct	(251)	12K - Puget Sound Scientific Research	0
09E - Freight Mobility Investment Acct	6,251	12L - Outdoor Education and Recreation	42
09F - High-Occupancy Toll Lanes Operation	2,852	12M - Charitable Organization Education	1,129
09G - Riparian Protection Acct	(2,230)	12P - Geoduck Aquaculture Research Acct	0
09H - Transportation Partnership Acct	287,393	12R - Independent Youth Housing Acct	0
09J - WA Coast Crab Pot Buoy Tag Acct	114	12T - Traumatic Brain Injury Acct	1,820
09L - Nursing Resource Center Acct	9	12V - PEBB Medical Benefits Admin Acct	0
09M - Aquatic Invasive Species Enf. Acct.	369	131 - Fair Acct	115
09N - Aquatic Invasive Sp Prevention Acct	220	133 - Childrens' Trust Acct	415
09P - City-County Assistance Acct	1,602	134 - Employment Services Administrative	19,335
09R - Econ Dev Strategic Reserve Acct	3,170	138 - Insurance Commissioner's Regulatory	5,741
102 - Rural Arterial Trust Acct	20,265	141 - Federal Seizure Acct	1,410
104 - State Wildlife Acct	25,936	143 - Inst of Hi Ed-Federal Approp Acct	433
106 - Highway Safety Acct	16,261	144 - Transportation Improvement Acct	67,987
107 - Liquor Excise Tax Acct	7,824	145 - Inst of Hi Ed-Grants/Contracts Acct	863,162
108 - Motor Vehicle Acct	108,189	146 - Firearms Range Acct	830
109 - Puget Sound Ferry Operations Acct	35,696	147 - Inst of HI ED-Plant Acct	92,595
10A - Aquatic Algae Control Acct	263	148 - Inst of Hi Ed-Dedicated Local Acct	982,737
10B - Home Security Fund Acct	4,478	149 - Inst of HI ED-Operating Fees Acct	299,955
10F - Share the Road Acct	38	14A - Wildlife Rehabilitation Acct	523
10G - Water Rights Tracking System Acct	384	14B - Budget Stabilization Acct	513,079
10K - Veterans Innovations Program Acct	104	14E - Washington State Heritage Center	457
10P - Columbia River Basin Water Supply	17,519	14F - Family Leave Insurance Acct	391
10R - Energy Freedom Acct	3,133	14G - Ballast Water Management Acct	23
10T - Hood Canal Aquatic Rehabilitation	(3)	14H - Community Preservation Development	9
110 - Special Wildlife Acct	156	14J - Ambulatory Surgical Facility Acct	585
111 - Public Service Revolving Acct	16,151	14L - Streamlined Sales & Use Tax Mit	2,447
113 - Common School Construction Acct	47,867	14M - Financial Fraud & Id Theft Crimes	457
116 - Basic Data Acct	0	14N - Legislative Oral History Acct	7
119 - Unemployment Compensation Admin	1,043	14P - Skeletal Human Remains Assistance	333

Account	Beginning Budgetary Fund Balance	Account	Beginning Budgetary Fund Balance
14R - Military Dept Active State Service	0	17T - Health Benefit Exchange Acct	3,960
14V - Ignition Interlock Device Revolving	921	17V - Volunteer Firefighters Acct	9
14W - Reduced Cigarette Ignition Acct.	470	17W - Limousine Carriers Acct	16
150 - Low-Income Weatherization Asst Acct	1,706	180 - Local Gov Administrative Hearings	197
153 - Rural Mobility Grant Program Acct	316	182 - Underground Storage Tank Acct	1,062
154 - New Motor Vehicle Arbitration Acct	1,937	184 - Local Museum Acct-Wa St Hist Soc	319
158 - Aquatic Land Dredged Mat Disp Site	353	185 - Local Museum Acct-E. Wa St Hist Soc	232
159 - Parks Improvement Acct	1,017	186 - County Arterial Preservation Acct	3,490
15A - Transitional Housing Oper & Rent	166	189 - Clark-McNary Acct	0
15C - WA Community Technology Opportunity	0	18A - Investing In Innovation Acct	845
15H - Cleanup Settlement Acct	78,521	18B - Col River Basin Tax Bond Wtr Sup	7,662
15K - Columbia River Water Delivery Acct	16	18E - Educator Certification Processing A	1,362
15M - Biotoxin Acct	432	18H - Opportunity Expansion Acct	6,000
15P - Energy Recovery Act Acct	4,682	18J - Capital Vessel Replacement Acct	17,345
15T - Broadband Mapping Acct	0	18K - 24/7 Sobriety Acct	9
15V - Funeral and Cemetery Acct	775	18L - Hydraulic Project Approval Acct	138
15W - Guaranteed Asset Protection Waiver	17	18M - Music Matters Awareness Acct	11
160 - Wood Stove Education/Enforcement	557	18N - Damage Prevention Acct	40
162 - Farm Labor Contractor Acct	14	18R - Seattle Sounders FC Acct	14
163 - Worker/Community Right to Know Acct	1,095	18T - Child and Family Reinvestment Accou	159
167 - Nat Res Conserv Areas Stewardship	261	190 - Forest Fire Protection Assessment	8,443
169 - Horse Racing Commission Oper Acct	916	193 - State Forest Nursery Revolving Acct	957
16A - Judicial Stabilization Trust Acct	169	195 - Energy Acct	0
16B - Landscape Architects' License Acct	259	196 - Unclaimed Personal Property Acct	1,703
16E - Specialized Forest Products	1	197 - Statute Law Committee Publications	791
16F - Washington State Flag Acct	0	198 - Access Road Revolving Acct	5,340
16G - Universal Vaccine Purchase Acct	2,528	199 - Biosolids Permit Acct	906
16H - Col Riv Salmon/Steelhead Endrmsnt	1,594	19A - Medicaid Fraud Penalty Acct	6,908
16J - SR #520 Corridor Acct	47,969	19B - School for the Blind Acct	1,509
16L - Accessible Communities Acct	437	19C - Forest Practices Application Acct	622
16M - Appraisal Management Company Acct	345	19E - 4-H Programs Acct	1
16N - Disabled Veterans Assistance Acct	0	19F - Seattle Seahawks Acct	135
16P - Marine Resources Stwdship Trust	1,956	19G - Environ Legacy Stewardship Acct	26,447
16R - Multiagency Permitting Team Acct	96	19H - Center for Childhood Deafness & Hea	200
16T - Product Stewardship Programs Acct	298	19J - Universal Communications Services	1,726
16V - Water Rights Processing Acct	332	19L - Charter Schools Oversight Acct	23
16W - Hospital Safety Net Assessment Acct	8,228	19M - Seattle University Acct	4
172 - Basic Health Plan Trust Acct	22,711	19T - DOL Tech Improve and Data Mgmt Acct	175
173 - State Toxics Control Acct	37,125	19W - Wolf-Livestock Conflict Acct	282
174 - Local Toxics Control Acct	77,181	200 - Reg Fish Enhance Salmonid Recovery	3
176 - Water Quality Permit Acct	6,797	201 - DOL Services Acct	404
17B - Home Visiting Services Acct	559	202 - Medical Test Site Licensure Acct	627
17C - Opportunity Express Acct	65	203 - Passenger Ferry Acct	0
17E - State Efficiency & Restructuring Ac	(19,788)	204 - Vol Firefight/Res Off Administrativ	1,872
17F - WA Opportunity Pathways Acct	15,087	205 - Mobile Home Park Relocation Acct	1,216
17H - WA Global Health Technologies/Produ	0	206 - Cost of Supervision Acct	959
17K - Basic Health Plan Stabilization	0	207 - Hazardous Waste Assistance Acct	1,691
17L - Foreclosure Fairness Acct	1,129	209 - Regional Fisheries Enhance Group	1,880
17M - Indivi-Based/Portable Background Ch	183	20A - State Flower Acct	3
17P - SR 520 Civil Penalties Acct	18,510	20R - Radioactive Mixed Waste Acct	2,864
17R - Aerospace Training Student Loan Acc	3,350	210 - Fire Protection Contractor License	588

Account	Beginning Budgetary Fund Balance	Account	Beginning Budgetary Fund Balance
213 - Veterans' Emblem Acct	17	359 - School Constr & Skill Ctrs Bldg	627
214 - Temporary Worker Housing Acct	158	364 - Military Department Capital Acct	3,489
215 - Special Category C Acct	5,423	380 - Debt-Limit GF Bond Retirement Acct	0
216 - Air Pollution Control Acct	1,964	381 - Debt-Limit Reimbursable Bond Ret	0
217 - Oil Spill Prevention Acct	3,362	382 - Nondebt-Limit GF Bond Retirement	0
218 - Multimodal Transportation Acct	67,477	383 - Nondebt-Limit Reimbursable Bond Ret	0
219 - Air Operating Permit Acct	292	384 - Nondebt-Limit Prop Approp Bond Ret	0
222 - Freshwater Aquatic Weeds Acct	574	385 - Nondebt-Limit Prop Nonapprop Bond	0
223 - Oil Spill Response Acct	10,699	389 - Toll Facility Bond Retirement Acct	2,227
225 - Fingerprint Identification Acct	4,283	401 - Correctional Industries Acct	16,668
226 - State Seizure Acct	260	404 - State Treasurer's Service Acct	7,781
234 - Public Works Administration Acct	10,264	405 - Legal Services Revolving Acct	27,335
235 - Youth Tobacco/Vapor Prod Prev Acct	606	407 - Secretary of State's Revolving Acct	8,373
237 - Recreation Access Pass Acct	0	408 - Coastal Protection Acct	1,380
244 - Habitat Conservation Acct	(8,934)	410 - Transportation Equipment Acct	18,906
245 - Public Safety Reimbursable Bond	0	413 - Municipal Revolving Acct	9,137
246 - Comm/Tech College Forest Reserve	2,250	415 - Personnel Service Acct	1,771
253 - Education Construction Acct	7,092	418 - St Health Care Authority Admin Acct	864
259 - Coastal Crab Acct	96	421 - Education Technology Revolving Acct	1,684
260 - UW Operating Fees Acct	0	422 - Enterprise Services Acct	17,767
262 - Manufacture Home Installation Train	325	424 - Anti-Trust Revolving Acct	953
263 - Community/Economic Development Fee	2,409	433 - Shared Game Lottery Acct	(938)
267 - Recreation Resources Acct	6,164	436 - OFM Labor Relations Service Acct	2,107
268 - NOVA Program Acct	3,860	438 - Uniform Dental Plan Benefits Admin	21
269 - Parks Renewal/Stewardship Acct	19,495	439 - Uniform Medical Plan Benefits Acct	210
271 - WSU Operating Fees Acct	0	441 - Local Government Archives Acct	620
274 - Adult Family Home Acct	949	442 - Legislative Gift Center Acct	195
275 - CWU Operating Fees Acct	0	443 - Inst of Hi Ed-data Processing Acct	16,099
277 - State Agency Parking Acct	179	444 - Fish & Wildlife Equipment Revolving	285
281 - Impaired Driving Safety Acct	530	445 - Self-Insured Empl'r Overpaymt Reimb	839
283 - Juvenile Acctability Incentive	270	453 - OMWBE Enterprises Acct	986
289 - Thurston County Capital Facilities	2,190	455 - Higher Education Personnel Services	354
290 - Savings Incentive Acct	3,869	470 - Imaging Acct	259
291 - Education Savings Acct	0	471 - State Patrol N Air Rev Acct	217
294 - Sea Cucumber Dive Fishery Acct	0	480 - Financial Education Pub-Pri Partner	32
295 - Sea Urchin Dive Fishery Acct	0	483 - Auditing Services Revolving Acct	2,431
296 - Columbia River Basin Water Supply R	1,732	484 - Administrative Hearings Revolving	924
297 - Pipeline Safety Acct	1,526	485 - Horse Racing Breed Owners Bonus Fnd	268
298 - Geologists' Acct	441	490 - Regional Transp. Investment Dist.	0
300 - Financial Services Regulation Acct	19,762	496 - Future Teacher Conditional Scholar	2,549
303 - Highway Bond Retirement Acct	240,972	497 - Horse Racing Commission Class C Pur	41
304 - Ferry Bond Retirement Acct	12,597	498 - Firefighters Benevolent Acct	28
305 - TIB Bond Retirement Acct	5,587	499 - Law Enforcement Memorial Acct	76
315 - Dedicated Marijuana Acct	14,724	500 - Perpetual Surveillance/Maintenance	45,260
319 - Public Health Supplemental Acct	248	501 - Liquor Revolving Acct	17,425
320 - Puget Sound Crab Pot Buoy Tag Acct	30	503 - Tuition Recovery Trust Acct	2,932
328 - CJTC Firing Range Maint Acct	30	505 - UW-University Hospital Acct	219,678
347 - WSU Bond Retirement Acct	17,395	507 - Oyster Reserve Land Acct	539
348 - UW Bond Retirement Acct	5,737	511 - Tacoma Narrows Toll Bridge Acct	14,083
355 - State Tax Bld Construction Acct	(10,257)	513 - Derelict Vessel Removal Acct	1,269
357 - Gardner-Evans High Ed Construction	112	515 - DNA Data Base Acct	566

Account	Beginning Budgetary Fund Balance	Account	Beginning Budgetary Fund Balance
516 - Fruit and Vegetable Inspection Acct	8,044	746 - Hanford Area Economic Investment	39
532 - Washington Housing Trust Acct	17,910	747 - Health Prof Loan Repay/Scholar Prog	3,278
535 - Alaskan Way Viaduct Replacement Pro	0	748 - SAC Fund Innovation/Quality Acct	0
536 - Federal Food Service Revolving Acct	2,216	759 - Miscellaneous Program Acct	19,048
543 - Judicial Information Systems Acct	13,705	761 - Basic Health Plan Subscription Acct	251
544 - Pollution Liab Insurance Prog Trust	13,268	763 - Center Improvement Of Student Learn	36
545 - Heat Oil Pollution Liability Trust	103	777 - Prostitution Prevent/Intervention	79
546 - Risk Management Admin Acct	2,084	780 - School Zone Safety Acct	510
548 - LEOFF Plan 2 Expense Acct	(4)	781 - Cross-State Trail Acct	0
549 - Election Acct	4,128	785 - State Educational Trust Fund Acct	5,601
550 - Transportation 2003 Acct (Nickel A)	64,525	788 - Advanced Coll Tuition Payment Prog	(219,627)
551 - WA Youth and Families Acct	125	816 - Stadium/Exhibition Center Acct	31,863
552 - Conservation Assistance Rev Acct	493	818 - Youth Athletic Facility Acct	185
553 - Performance Audits of Government	6,308	823 - Livestock Nutrient Management Acct	38
561 - Comm/Tech College Innovation Accoun	18,837	825 - Tobacco Settlement Acct	51,433
562 - Skilled Nursing Facility Net Trust	1,021	828 - Tobacco Prevention/Control Acct	1,776
564 - Water Pollution Control Revol Admin	1,206	830 - Agricultural College Trust Manage	461
566 - Community Forest Trust Acct	26	833 - Develop Disability Endowment Trust	49,661
571 - Multiuse Roadway Safety Acct	44	834 - Capitol Furnish Preserv. Committee	67
577 - State Lottery Acct	(9,854)	835 - 4 Yr Student Child Care Hi Ed Acct	1
578 - Lottery Administrative Acct	0	851 - Developmental Dis Comm Trust Acct	375
595 - I-405 Express Toll Lanes Operations	1,940	874 - OASI Revolving Acct	229
600 - Dept of Retirement Systems Expense	13,008	884 - Gambling Revolving Acct	4,137
608 - Accident Acct	5,870	885 - Plumbing Certificate Acct	379
609 - Medical Aid Acct	163,241	887 - Public Facility Const Loan Revolv	22,807
645 - Wa State Historical Trust Acct	1,257	888 - Deferred Compensation Admin Acct	1,643
689 - Rural Washington Loan Acct	9,289	892 - Pressure Systems Safety Acct	961
727 - Water Pollution Control Revolving	272,062		