



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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September 4, 2020

TO: Agency Budget Officers

FROM: Rachel Knutson
Budget Assistant to the Governor

SUBJECT: BEGINNING BUDGETARY FUND BALANCES

As noted in Chapter 7 of the 2021-23 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 2019-21 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 2021 supplemental budget and 2021-23 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 2019.

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 FY 2020, for use in Development of the Governor's 2021
Supplemental and the 2021-23 Governor's Budget (Dollars in Thousands)**

		07/01/2019			07/01/2019
Account		Beginning Balance	Account		Beginning Balance
001	General Fund	999,328	057	State Building Construction Account	(20,624)
002	Hospital Data Collection Account	63	058	Public Works Assistance Account	130,017
003	Architects' License Account	1,079	05C	Criminal Justice Treatment Account	1,454
006	Public Records Efficiency, Preserva	1,566	05H	Disaster Response Account	15,946
007	Winter Recreation Program Account	1,598	05R	Drinking Water Assistance Admin	4,388
014	Forest Development Account	7,197	05W	State Drought Preparedness Response	2,579
018	Millersylvania Park Current Account	5	060	Comm/Tech Col Capital Projects Acct	2,208
01B	ORV & Nonhighway Account	1,758	061	EWU Capital Projects Account	4,874
01E	Geothermal Account	30	062	WSU Building Account	1,708
01F	Crime Victims' Compensation Account	561	063	CWU Capital Projects Account	6,239
01M	Snowmobile Account	2,918	064	UW Building Account	10,288
01N	Institutional Impact Account	19	065	WWU Capital Projects Account	6,171
024	Professional Engineers' Account	1,726	066	TESC Capital Projects Account	1,922
025	Pilotage Account	460	06A	Salmon Recovery Account	28
026	Real Estate Commission Account	4,314	06G	Real Estate Appraiser Commission	582
027	Reclamation Account	3,540	06H	Wash State Legacy Proj, State Lib	82
02A	Surveys and Maps Account	1,018	06J	Securities Prosecution Account	554
02G	Health Professions Account	10,378	06K	Lead Paint Account	134
02H	Business Enterprises Revolving Acct	902	06L	Business and Professions Account	6,950
02J	Certified Public Accountants' Acct	4,215	06R	Real Estate Research Account	627
02K	Death Investigations Account	1,662	06T	License Plate Technology Account	950
02M	Essential Rail Assistance Account	661	070	Outdoor Recreation Account	(4,742)
02N	Parkland Acquisition Account	14	071	Warm Water Game Fish Account	853
02P	Flood Control Assistance Account	1,590	072	St/Loc Impr Rev Acct Water Sup Fac	927
02R	Aquatic Lands Enhancement Account	11,113	075	St Soc/Health Services Construction	5
02W	Timber Tax Distribution Account	0	07A	Mortgage Lending Fraud Prosecution	100
030	Landowner Conting F Fire Suppress	(1,575)	07E	Contract Harvesting Revolving Acct	9,918
031	State Investment Board Expense Acct	4,247	07J	Helping Kids Speak Account	1
032	St Emergency Water Projects Revolv	222	07L	Legislative International Trade	0
036	Capitol Building Construction Acct	6,579	07N	Produce Railcar Pool Account	0
039	Aeronautics Account	1,099	07T	Commemorative Works Account	3
03B	Asbestos Account	905	07V	Fish & Wildlife Enforcement Reward	628
03C	Emer Med Ser/Trauma Care Sys Trust	2,588	07W	Domestic Violence Prevention Acct	1,561
03F	Enhanced 911 Account	1,053	080	Grade Crossing Protective Account	196
03K	Industrial Insurance Premium Refund	5,038	081	State Patrol Highway Account	5,489
03L	County Criminal Justice Assistance	1,175	082	Motorcycle Safety Education Account	2,156
03M	Municipal Criminal Justice Assist	95	084	Building Code Council Account	399
03N	Business License Account	4,253	086	Fire Service Training Account	4,938
03P	Fire Service Trust Account	495	087	Park Land Trust Revolving Account	2,661
03R	Safe Drinking Water Account	2,951	08A	Education Legacy Trust Account	930,045
041	Resource Management Cost Account	38,350	08C	Gonzaga Univ Alumni Association	2
042	Char/Ed/Penal/Reform/Institutions	7,082	08E	Individual Development Account Prog	2
044	Waste Reduct/Recycle/Litter Control	3,386	08F	Lighthouse Environmental Programs	3
045	State Vehicle Parking Account	6,938	08G	Flexible Spending Admin Account	2,579
048	Marine Fuel Tax Refund Account	294	08H	Military Department Rent and Lease	2,370
04B	Nat Res Real Property Replacement	9,122	08J	Prescription Drug Consortium Acct	39
04E	Uniform Commercial Code Account	1,820	08K	Problem Gambling Account	674
04F	Real Estate Education Program Accou	653	08L	Ski & Ride Washington Account	1
04H	Surface Mining Reclamation Account	1,268	08M	Small City Pavement & Sidewalk Acct	2,789
04M	Recreational Fisheries Enhancement	858	08P	State Parks Educ & Enhancement	385
04R	Drinking Water Assistance Account	44,446	08R	Waste Tire Removal Account	8,206
04V	Vehicle License Fraud Account	158	08V	Veterans Stewardship Account	1,318
04W	Waterworks Operator Certification	780	08W	Washington's National Park Fund	6
051	St/Loc Improvements Revolving Acct	27	094	Transportation Infrastructure Acct	10,298
055	St/Loc Impr Rev Acct Waste Disp Fac	3	095	Electrical License Account	12,169
056	State Higher Education Construction	2	096	Highway Infrastructure Account	1,694

		07/01/2019 Beginning Balance
097	Recreational Vehicle Account	3,070
098	East Wash Pheasant Enhancement Acct	266
099	Puget Sound Capital Construction	9,190
09A	We Love Our Pets Account	2
09B	Boating Safety Educ Certification	614
09C	Farm and Forest Account	(1,531)
09E	Freight Mobility Investment Account	10,758
09G	Riparian Protection Account	(835)
09H	Transportation Partnership Account	165,451
09J	WA Coast Crab Pot Buoy Tag Account	225
09L	Nursing Resource Center Account	179
09P	City-County Assistance Account	1,913
09R	Econ Dev Strategic Reserve Account	2,500
102	Rural Arterial Trust Account	24,423
104	State Wildlife Account	11,201
106	Highway Safety Account	37,046
107	Liquor Excise Tax Account	13,860
108	Motor Vehicle Account	154,041
109	Puget Sound Ferry Operations Acct	4,215
10A	Aquatic Algae Control Account	358
10B	Home Security Fund Account	2,771
10F	Share the Road Account	11
10G	Water Rights Tracking System Acct	715
10K	Veterans Innovations Program Acct	104
10P	Columbia River Basin Water Supply	3,348
10R	Energy Freedom Account	1,098
110	Special Wildlife Account	2,266
111	Public Service Revolving Account	16,573
113	Common School Construction Account	50,423
116	Basic Data Account	8
119	Unemployment Compensation Admin	1,044
11A	Employment Training Finance Account	309
11B	Regional Mobility Grant Program	41,919
11E	Freight Mobility Multimodal Account	10,077
11H	Forest and Fish Support Account	3,810
11J	Electronic Products Recycling Acct	647
11K	WA Auto Theft Prevention Auth Acct	17
11W	Water Quality Capital Account	34
120	Administrative Contingency Account	18,133
125	Site Closure Account	31,538
126	Agricultural Local Account	17,310
128	Grain Inspection Revolving Acct	4,390
12C	Affordable Housing for All Account	2,489
12E	Assisted Living Fac Temp Mgmt Acct	342
12F	Man/Mobile Home Dispute Resolution	2,583
12G	Rockfish Research Account	345
12J	Boating Activities Account	0
12L	Outdoor Education and Recreation	72
12M	Charitable Organization Education	1,441
12P	Geoduck Aquaculture Research Acct	55
12T	Traumatic Brain Injury Account	493
131	Fair Account	212
134	Employment Services Administrative	15,351
138	Insurance Commissioner's Regulatory	6,205
141	Federal Seizure Account	2,378
144	Transportation Improvement Account	32,719
146	Firearms Range Account	1,324
149	Inst of HI ED-Operating Fees Acct	346,942

		07/01/2019 Beginning Balance
14A	Wildlife Rehabilitation Account	635
14B	Budget Stabilization Account	1,618,449
14E	WA State Library Operations Acct	2,280
14G	Ballast Water & Biofouling Mgt Acct	49
14H	Community Preservation Development	9
14L	Streamlined Sales & Use Tax Mit	3,185
14M	Financial Fraud & Id Theft Crimes	683
14N	Legislative Oral History Account	59
14P	Skeletal Human Remains Assistance	251
14R	Military Dept Active State Service	148
14V	Ignition Interlock Device Revolving	4,918
14W	Reduced Cigarette Ignition Acct.	599
150	Low-Income Weatherization Asst Acct	1,712
153	Rural Mobility Grant Program Acct	1,451
154	New Motor Vehicle Arbitration Acct	1,208
158	Aquatic Land Dredged Mat Disp Site	523
159	Parks Improvement Account	1,353
15A	Transitional Housing Oper & Rent	0
15H	Cleanup Settlement Account	54,003
15K	Columbia River Water Delivery Acct	16
15M	Biotoxin Account	337
15V	Funeral and Cemetery Account	734
15W	Guaranteed Asset Protection Waiver	20
160	Wood Stove Education/Enforcement	456
162	Farm Labor Contractor Account	53
163	Worker/Community Right to Know Acct	855
167	Nat Res Conserv Areas Stewardship	94
169	Horse Racing Commission Oper Acct	683
16A	Judicial Stabilization Trust Acct	1,229
16B	Landscape Architects' License Acct	332
16E	Specialized Forest Products	13
16G	Universal Vaccine Purchase Account	2,714
16J	SR #520 Corridor Account	92,350
16L	Accessible Communities Account	496
16M	Appraisal Management Company Acct	449
16P	Marine Resources Stwdship Trust	182
16R	Multiagency Permitting Team Account	96
16T	Product Stewardship Programs Acct	281
16V	Water Rights Processing Account	18
16W	Hospital Safety Net Assessment Acct	17,717
172	Basic Health Plan Trust Account	1,547
176	Water Quality Permit Account	9,056
17B	Home Visiting Services Account	2,776
17C	Opportunity Express Account	62
17E	State Efficiency & Restructuring Ac	(12)
17F	WA Opportunity Pathways Account	51,835
17L	Foreclosure Fairness Account	469
17M	Indivi-Based/Portable Background Ch	356
17P	SR 520 Civil Penalties Account	11,879
17T	Health Benefit Exchange Account	34,028
17V	Volunteer Firefighters Account	3
17W	Limousine Carriers Account	204
180	Local Gov Administrative Hearings	281
182	Underground Storage Tank Account	1,225
184	Local Museum Acct-Wa St Hist Soc	787
185	Local Museum Acct-E. Wa St Hist Soc	567
186	County Arterial Preservation Acct	3,471
18A	Investing In Innovation Account	34

		07/01/2019 Beginning Balance
18B	Col River Basin Tax Bond Wtr Sup	1,223
18E	Educator Certification Processing A	2,631
18J	Capital Vessel Replacement Account	9,287
18L	Hydraulic Project Approval Account	0
18M	Music Matters Awareness Account	2
18N	Damage Prevention Account	174
18R	Seattle Sounders FC Account	3
190	Forest Fire Protection Assessment	9,461
193	State Forest Nursery Revolving Acct	1,497
195	Energy Account	0
196	Unclaimed Personal Property Account	1,147
197	Statute Law Committee Publications	840
198	Access Road Revolving Account	7,202
199	Biosolids Permit Account	1,296
19A	Medicaid Fraud Penalty Account	1,918
19B	School for the Blind Account	3,367
19C	Forest Practices Application Acct	697
19F	Seattle Seahawks Account	99
19H	Deaf/Hard of Hearing Youth Acct	467
19J	Universal Communications Services	6,581
19L	Charter Schools Oversight Account	572
19M	Seattle University Account	31
19P	Child Rescue Fund	28
19R	Residential Serv and Support Acct	65
19T	DOL Tech Improve and Data Mgmt Acc	1,798
19V	Andy Hill Cncr Rsrch End Mtch Trans	45
19W	Wolf-Livestock Conflict Account	323
200	Reg Fish Enhance Salmonid Recovery	3
201	DOL Services Account	1,559
202	Medical Test Site Licensure Account	908
204	Vol Firefight/Res Off Administrativ	1,971
205	Mobile Home Park Relocation Account	1,761
206	Cost of Supervision Account	716
207	Hazardous Waste Assistance Account	2,566
209	Regional Fisheries Enhance Group	1,675
20A	State Flower Account	1
20E	WA Internet Crimes Children	1,500
20H	Connecting WA account	342,405
20J	Electric Vehicle Account	40
20K	Lic & Enforce Sys Modern proj acct	1,195
20M	Puget Sound Tax Accountability Acct	4
20N	Transport Future Funding Prog Acct	2,252
20P	Nursing Fac Qual Enhance Account	2,398
20R	Radioactive Mixed Waste Acct	2,762
20S	Behavioral Health Innovation Acct	46
20T	PLIA Underground Strg Tank Rev Acct	23,630
20W	Washington Tennis Account	4
210	Fire Protection Contractor License	498
213	Veterans' Emblem Account	38
214	Temporary Worker Housing Account	342
215	Special Category C Account	6,591
216	Air Pollution Control Account	29,991
217	Oil Spill Prevention Account	6,125
218	Multimodal Transportation Account	164,113
219	Air Operating Permit Account	1,369
21C	Washington Sexual Assault Kit Acct	1,165
21E	Concealed Pistol License Renew Acct	133
21G	WA State Aviation Account	50

		07/01/2019 Beginning Balance
21H	Wastewater Treatmt Plant Oper Cert	151
21J	Gina Grant Bull Mem Leg Page Schol	36
21K	Skilled Worker Awareness Grant Prog	149
21M	Distracted Driving Prevention Acct	14
21N	NE WA Wolf-Livestock Management	73
21Q	Forest Health Revolving Account	11,819
21S	Aquatic Invasive Species Mngmt Acct	164
21T	Suicide-safer Homes Project Account	25
21V	Construction Regis Inspect Acct	3,470
21W	K-12 Criminal Background Check Acct	75
222	Freshwater Aquatic Weeds Account	858
223	Oil Spill Response Account	4,862
225	Fingerprint Identification Account	3,714
226	State Seizure Account	1,048
22A	State Agency Ofc Relocat Pool Acct	1,712
22C	Early Learning Facilit Revolv Acct	(4,610)
22D	Early Learning Facilit Develop Acct	(4)
22E	Family & Medical Leave Enforce Acct	398
22F	Family & Medical Leave Insur Acct	179,988
22G	Photovoltaic Module Recycling Acct	0
22J	Abandoned Rec Vehicle Disposal Acct	72
22K	Watershed Restoration Enhance Acct	51
22L	Public Use Gen Aviatn Airprt Loan	5,000
22M	Energy Efficiency Account	9,855
22N	Fish and Wildlife Fed Lnds Rev Acct	(100)
22P	Natural Resources Fed Lnds Rev Acct	518
22Q	Seattle Mariners Account	12
22S	Landlord Mitigation Program Account	332
22T	Statewide Tourism Marketing Account	1,575
22W	Public Disclosure Transparency Acct	845
234	Public Works Administration Acct	12,322
235	Youth Tobacco/Vapor Prod Prev Acct	1,293
237	Recreation Access Pass Account	0
23C	DOL Tuition Recovery Trust Fund	25
23E	Washington History Day Account	50
244	Habitat Conservation Account	(18,095)
246	Comm/Tech College Forest Reserve	3,830
253	Education Construction Account	15
259	Coastal Crab Account	109
260	UW Operating Fees Account	0
262	Manufacture Home Installation Train	576
263	Community/Economic Development Fee	4,549
267	Recreation Resources Account	16,755
268	NOVA Program Account	9,100
269	Parks Renewal/Stewardship Account	9,441
271	WSU Operating Fees Account	0
274	Adult Family Home Account	818
275	CWU Operating Fees Account	0
277	State Agency Parking Account	280
281	Impaired Driving Safety Account	347
283	Juvenile Accountability Incentive	305
289	Thurston County Capital Facilities	2,841
290	Savings Incentive Account	2,165
296	Columbia River Basin Water Supply R	5,565
297	Pipeline Safety Account	3,690
298	Geologists' Account	369
300	Financial Services Regulation Acct	22,378
303	Highway Bond Retirement Account	262,964

		07/01/2019 Beginning Balance
304	Ferry Bond Retirement Account	14,925
305	TIB Bond Retirement Account	5,743
315	Dedicated Marijuana Acct	14,376
319	Public Health Supplemental Account	394
320	Puget Sound Crab Pot Buoy Tag Acct	55
328	CJTC Firing Range Maint Acct	161
347	WSU Bond Retirement Account	11,245
348	UW Bond Retirement Account	(6,867)
355	State Tax Bld Construction Account	79,893
357	Gardner-Evans High Ed Construction	46
359	School Constr & Skill Ctrs Bldg	1,145
364	Military Department Capital Account	1,726
366	Watershed Restor Enhance Bond Acct	2,427
381	Debt-Limit Reimbursable Bond Ret	0
383	Nondebt-Limit Reimbursable Bond Ret	0
389	Toll Facility Bond Retirement Acct	9,056
401	Correctional Industries Account	12,789
404	State Treasurer's Service Account	27,847
408	Coastal Protection Account	1,549
421	Education Technology Revolving Fund	3,948
422	Enterprise Services Account	45,526
424	Anti-Trust Revolving Account	975
433	Shared Game Lottery Account	4,890
436	OFM Labor Relations Service Account	1,971
438	Uniform Dental Plan Benefits Admin	63
439	Uniform Medical Plan Benefits Acct	2,423
441	Local Government Archives Account	908
442	Legislative Gift Center Account	202
443	Inst of Hi Ed-data Processing Acct	25,179
444	Fish & Wildlife Equipment Revolving	705
445	Self-Insured Empl'yr Overpaymt Reimb	234
447	Info Tech Invest Rev Acct	1,278
453	OMWBE Enterprises Account	723
455	Higher Education Personnel Services	420
458	Con Tech Serv Rev Acct	21,974
461	Shar Info Tech Sys Rev Acct	0
463	Washington Colleg Savings Prog Acct	(562)
466	SW Info Tech Sys Dev Rev Acct	1,021
468	OFM Central Service Account	99
470	Imaging Account	201
471	State Patrol N Air Rev Account	217
472	SW Info Tech Sys M & O Rev Acct	11,483
480	Financial Education Pub-Pri Partner	58
483	Auditing Services Revolving Account	8
484	Administrative Hearings Revolving	1
485	Horse Racing Breed Owners Bonus Fnd	281
489	Pension Funding Stabilization Acct	476,246
492	School Employees' Insur Admin Acct	10,302
497	Horse Racing Commission Class C Pur	37
498	Firefighters Benevolent Account	6
499	Law Enforcement Memorial Account	26
500	Perpetual Surveillance/Maintenance	47,329
501	Liquor Revolving Account	33,688
503	Tuition Recovery Trust Account	3,953

		07/01/2019 Beginning Balance
505	UW-University Hospital Account	39,923
507	Oyster Reserve Land Account	490
511	Tacoma Narrows Toll Bridge Account	22,070
513	Derelict Vessel Removal Account	1,126
515	DNA Data Base Account	573
516	Fruit and Vegetable Inspection Acct	9,677
532	Washington Housing Trust Fund	12,579
535	Alaskan Way Viaduct Replacement Pro	3,612
536	Federal Food Service Revolving Acct	2,216
543	Judicial Information Systems Acct	4,950
544	Pollution Liab Insurance Prog Trust	30,746
545	Heat Oil Pollution Liability Trust	1,467
546	Risk Management Admin Account	1,615
548	LEOFF Plan 2 Expense Account	36
549	Election Account	2,843
550	Transportation 2003 Acct (Nickel A)	9,320
552	Conservation Assistance Rev Account	393
553	Performance Audits of Government	3,087
561	Comm/Tech College Innovation Accoun	2,254
562	Skilled Nursing Facility Net Trust	2,759
564	Water Pollution Control Revol Admin	7,536
566	Community Forest Trust Account	139
571	Multiuse Roadway Safety Account	395
577	State Lottery Account	(19,424)
595	I-405 and SR-167 Express Toll Lanes	52,412
608	Accident Account	(944,614)
609	Medical Aid Account	(1,656,771)
689	Rural Washington Loan Account	4,356
702	Dedicated McCleary Penalty Account	0
727	Water Pollution Control Revolving	228,507
746	Hanford Area Economic Investment	66
747	Health Prof Loan Repay/Scholar Prog	7,820
761	Basic Health Plan Subscription Acct	251
763	Center Improvement Of Student Learn	36
777	Prostitution Prevent/Intervention	130
780	School Zone Safety Account	1,314
785	State Educational Trust Fund Acct	7,550
788	Advanced Coll Tuition Payment Prog	(45,734)
816	Stadium/Exhibition Center Account	56,896
818	Youth Athletic Facility Account	187
823	Livestock Nutrient Management Acct	32
825	Tobacco Settlement Account	41,606
828	Tobacco Prevention/Control Account	1,296
830	Agricultural College Trust Manage	381
834	Capitol Furnish Preserv. Committee	22
835	4 Yr Student Child Care Hi Ed Acct	5
851	Developmental Dis Comm Service Acct	3,606
874	OASI Revolving Account	217
884	Gambling Revolving Account	7,151
885	Plumbing Certificate Account	1,141
887	Public Facility Const Loan Revolv	25,951
888	Deferred Compensation Admin Account	1,192
892	Pressure Systems Safety Account	468