



FY 2013 PRELIMINARY FUND BALANCES

Executive Appropriations Committee
Staff: Zackery King

ISSUE BRIEF

SUMMARY

As of September 12, 2013, preliminary fund balances in General Fund restricted accounts total \$334.8 million and preliminary balances in Education Fund restricted accounts total \$630.1 million including rainy day funds.

FUND ACCOUNTING

Governmental accounting uses funds to track revenues and expenditures. There are four primary categories of funds:

1. Governmental Funds (colored green in this report)
2. Proprietary Funds (orange)
3. Fiduciary Funds (blue)
4. Component Units (pink)

Governmental funds include General Fund, Education Fund, Transportation Fund, Capital Project Fund, and Debt Service Fund expenditures and revenues. Proprietary funds include business-like activities such as loan funds, Alcoholic Beverage Control funds, and internal service funds. Fiduciary funds include trust funds and other assets collected in a custodial capacity. The state also reports component units (entities legally or financially separate from the primary government); component units presented in this report are select units that run through the state's FINET system.

Figure 1 below summarizes the state's preliminary fund balances, revenues, and expenditures in each of the fund categories.

Fund Group	Fund Type	Preliminary 2013 Fund Balance			
		Beg. Balance	Revenues	Expenses	End. Balance
Governmental Funds	General Fund Restricted Funds	320,793,707	847,696,193	833,666,359	334,823,542
Governmental Funds	Education Special Revenue Funds	410,183,742	3,983,080,655	3,763,129,162	630,135,236
Governmental Funds	Transportation Special Revenue Funds	897,966,630	2,063,802,744	2,220,889,152	740,880,222
Governmental Funds	Miscellaneous Special Revenue Funds	212,334,113	141,197,117	121,922,651	231,608,579
Governmental Funds	Permanent Funds - Trust Lands Funds	1,436,621,809	253,638,440	0	1,690,260,249
Governmental Funds	Capital Projects Funds	150,292,570	386,001,531	433,869,100	102,425,002
Governmental Funds	Debt Service Funds	6,149,831	929,380,089	927,100,627	8,429,293
Proprietary Funds	Enterprise Funds	2,440,858,365	1,216,887,095	994,747,902	2,662,997,558
Proprietary Funds	Internal Service Funds	77,373,581	322,619,692	314,188,624	85,804,649
Fiduciary Funds	Investment Trust Funds	6,106,443,454	11,411,168,217	11,117,612,825	6,399,998,846
Fiduciary Funds	Private Purpose Trust Funds	4,787,434,897	85,341,959	81,063,635	4,791,713,221
Fiduciary Funds	Agency Funds	190,322,342	1,867,857,558	1,867,617,868	190,562,332
Component Units	Component Units	35,587,390	61,896,838	63,523,730	33,960,499

Figure 1

Figure 2 on the following page is an organizational chart of how the Division of Finance accounts for funds within the state. The number of funds for each group, type, category, and class is listed in the column at right along with whether or not the Legislature budgets the fund.

Following page 2, this report details fund balances, expenditures, and revenues for each fund and contains a description of revenue source(s) and whether a fund requires an appropriation for expenditure. New funds are in bold type. These totals do not reflect pure cash balances, included is the value of assets contained in the funds: receivables, inventory, capital assets, etc. Also, expenditures include transfers out, and revenues include transfers in. These numbers will not be finalized until they are audited in November.

FY 2013 PRELIMINARY FUND BALANCES

Fund Group	Fund Type	Fund Category	Fund Class	#	Budget
Governmental Fund	General Fund	General Fund		150	Yes
	Special Revenue Fund	General Fund		2	No
		Education Fund	Uniform School Fund	11	Yes
			Education Fund	4	Yes
		Transportation Fund		18	Yes
		Transportation Investment Fund of 2005		3	Yes
		Nonmajor Governmental Funds	State Endowment Fund	1	No
			Environmental Reclamation	7	No
			Crime Victim Reparation	1	Partial
			Universal Telephone Services	1	Yes
			Consumer Education Fund	10	No
			Rural Development Fund	4	No
			State Capitol Fund	1	Partial
			Miscellaneous Special Revenue	45	No
	Permanent Fund	Trust Lands		12	Yes
	Capital Projects Fund	Nonmajor Governmental Funds	Capital Projects-General Government	1	Partial
			Capital Projects-State Building Ownersh	1	Partial
	Debt Service Fund	Nonmajor Governmental Funds	Debt Service-General Government	20	Yes
			Debt Service-State Building Ownership	27	Yes
	Non CAFR / Administrative Funds			8	No
AAAA Governmental Fund Total				327	
Proprietary Fund	Enterprise Funds	Unemployment Compensation Fund		1	Yes
		Water Loan Programs		19	Some
		Nonmajor Enterprise Fund	Housing Loan Programs	14	Yes
			Agriculture Loan Fund	3	No
			Energy Efficiency Project	4	Partial
			Environmental Clean-up Loan Funds	2	No
			Alcoholic Beverage Control	2	No
			Utah Correctional Industries	1	Yes
			State Trust Lands Administration	1	Yes
			Utah Dairy Commission	1	Yes
			Lake Powell Pipeline	1	No
			Transportation Infrastructure Loan Fun	1	No
			Federal High Risk Insurance Pool	1	No
			State Small Business Initiative Program	1	No
		Permanent Community Impact		3	No
	Internal Service Fund		Information Technology Fund	2	Yes
			General Services Fund	11	Yes
			Fleet Operations Fund	5	Yes
			Risk Management Fund	6	Yes
			Property Management Fund	2	Yes
			Human Resource Management Fund	1	Yes
BAAA Proprietary Fund Total				82	
Fiduciary Fund	Investment Trust Fund			3	No
	Private Purpose Trust Fund		Utah Navajo Nation Trust	2	No
			Unclaimed Property Trust	1	No
			Employers' Reinsurance Trust	2	No
			Petroleum Storage Tank Trust	3	No
			Utah Education Savings Plan Trust	1	No
			Miscellaneous Restricted Trust	18	No
	Agency Fund		Taxes and Social Security	3	No
			County and Local Collections	20	No
			State Courts	4	No
			Deposits, Suspense, and Miscellaneous	42	No
			Non-CAFR/Administrative Agency Fund	6	No
	Pension Trust Fund		CAAA Contributory System	1	No
			CABA Noncontributory System	1	No
			CACA Public Safety System	1	No
			CADA Fire Fighters System	1	No
			CAEA Judges System	1	No
			CAFA Governors & Legislative Pension F	1	No
			CAGA 401(k) Plan	1	No
			CAHA 457 Plan	1	No
			CAJA IRA	1	No
			CAKA Roth IRA	1	No
			CALA Health Reimbursement Accounts	1	No
	Post Employment Trust Fund		Post Employment Trust Fund	5	No
CAAA Fiduciary Fund Total				121	
Component Unit		Nonmajor Component Units	Comprehensive Health Insurance Pool	1	Yes
			School for the Deaf and Blind	2	Yes
			Energy Infrastructure Authority	1	Yes
			Utah Charter School Finance Authority	1	Yes
DAAA Component Unit Total				5	
Grand Total				535	

Figure 2

Fiscal Year 2013 Preliminary Fund Ending Balances

As of September 12, 2013

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	

Governmental Funds

General Fund Restricted Funds						
1001 (CRC) Commerce Service Account	1) Fees; 2) fine monies collected by DOPL for violations of the Utah Building Standards Act.	10,239,155	39,603,706	39,231,599	10,611,262	Yes
1002 (CRC) Factory Built Housing Fees Account	1) Fees; 2) Interest	195,371	17,023	35,207	177,188	Yes
1003 (CRC) Nurse Education & Enforcement Account	Administrative penalties	114,066	11,156	1,280	123,941	Yes
1005 (CRC) Secondhand Merchandise Operations Restricted Account	Fees and civil penalties	103,829	162,166	63,849	202,146	Yes
1006 (CRC) Professional Geologist Education & Enforcement Account	1) Surcharge on geologist license fees; 2) Administrative penalties	49,765	12,420	5,219	56,966	Yes
1007 (CRC) Utah Housing Opportunity Restricted Account	1) contributions deposited into the Utah Housing Opportunity Restricted Account; 2) Contributions, donations, grants	11,907	11,313	0	23,220	Yes
1031 (DAG) Agricultural & Wildlife Damage Prevention Account	Rangeland animals- Annual fees for sheep, goats, cattle & turkeys (head tax).	100,409	548,215	487,943	160,681	Yes
1032 (DAG) Horse Racing Account	1) License fees; 2) Fines	19,554	12,605	10,944	21,215	Yes

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	
1033 (DAG) Utah Livestock Brand & Anti-theft Account	1) Renewal & certification copies of brands; 2) Brand inspection fees; 3) Travel permit fee; 4) Lifetime permits; 5) Brand book fees; 6) Fees for recording and transfer.	489,996	714,051	890,567	313,480	Yes
1035 (DAG) Rangeland Improvement Account	1) funds from U.S. Dept. of Interior; 2) grants from state or federal government; 3) appropriations; 4) grants from private foundations; 5) proceeds from the sale of a livestock watering right	1,582,675	1,488,778	1,488,778	1,582,675	Yes
1036 (DAG) Invasive Species Account	1) Appropriations; 2) Grants from the federal Government; 3) Other grants	0	1,000,000	1,000,000	0	Yes
1050 (DWS) CDBG Loan Advances	1) Federal funds; 2) Interest on loans.	0	10,000	10,000	0	Yes
1052 (DWS) Victims of Domestic Violence Services Account	1) As outlined in UCA 51-9-406, a percentage of surcharge revenues established UCA 51-9-401; 2) Interest on loans.	5,150	10,300	0	15,450	Yes
1053 (DWS) Pamela Atkinson Homeless Account	1) Appropriations; 2) Tax check-offs on individual income tax returns which lapse from homeless trust; 3) Interest earnings	208,082	870,808	646,594	432,296	Yes
1054 (GOV) Industrial Assistance Account	1) Appropriation; 2) Interest; 3) Loan repayments	33,627,506	2,227,595	4,677,199	31,177,902	No
1055 (DCC) Meth Housing Recon & Rehab Acct	1) Income tax contributions for tax year beginning on or after 1/1/2010, but before 12/31/2012; 2) Interest.	8,064	3,891	0	11,954	Yes
1056 (DCC) Humanitarian Service Restr Acct	1) contributions via purchase of special group plate decal; 2) contributions and grants	5,425	4,560	0	9,985	Yes
1080 (DEQ) Water Quality-Provo River CUP Investments Fund	1) Local water districts, counties, cities, and U.S. government; 2) Interest earned	0	0	0	0	Yes
1081 (DEQ) Environmental Voluntary Cleanup Restricted Account	Application fees	83,760	231,805	175,413	140,152	Yes

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	
1082 (DEQ) Environmental Quality Restricted Account	1) Radioactive waste disposal fees; 2) Hazardous waste disposal fees; 3) PCB waste disposal fees; 4) Nonhazardous solid waste disposal fees; 5) Generator site access permits; 6) Uranium recovery regulation; 7) Investment income; 8) Waste facility fees	2,817,699	5,406,773	5,382,492	2,841,980	Yes
1084 (DEQ) Nuclear Waste Facility Oversight Account	Application fees	0	0	0	0	Yes
1085 (DEQ) Petroleum Storage Tank Restricted Account	1) Penalties and interest; 2) Lapsed appropriations	158,817	243,549	35,192	367,174	Yes
1086 (DEQ) Radioactive Waste Perpetual Care & Maintenance Account	1) Annual fees; 2) Interest	4,478,741	430,975	0	4,909,715	Yes
1087 (DEQ) Underground Wastewater Disposal System Restricted Acct	1) Testing and certification fees; 2) Disposal system installation fees; 3) Interest	37,608	20,274	0	57,883	Yes
1088 (DEQ) Used Oil Collection Administration Account	1) Recycling fee; 2) Permits; 3) Penalties; 4) Grants; 5) Donations	845,542	861,297	709,810	997,030	Yes
1110 (DHS) Victims of Domestic Violence Services Account	1) Court Fines Domestic Violence	811,917	809,077	942,797	678,197	Yes
1111 (DHS) Children's Account	1) Private contributions; 2) Birth certificate fee; 3) Legislature appropriations	418,446	428,868	399,992	447,322	Yes
1112 (DHS) Intoxicated Driver Rehabilitation Account	Court assessments	505	1,370,206	1,370,206	505	Yes
1114 (DHS) Account for People with Disabilities	1) Sale, lease, or disposition of real property associated with the Utah State Developmental Center; 2) Voluntary contributions	185,754	81,612	(100,000)	367,366	Yes
1116 (DHS) Choose Life Adoption Support Restricted Account	1) Contributions; 2) Donations; 3) Appropriations	0	0	0	0	Yes
1140 (DNR) Oil & Gas Conservation Account	1) fee levied on oil and gas; 2) penalties; 3) interest	750,000	5,875,139	5,875,139	750,000	Yes

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	
1142 (DNR) Species Protection Account	1) Royalties; 2) Interest	1,033,094	1,085,632	801,635	1,317,091	Yes
1145 (DNR) Wildlife Resources Conservation Easement Account	1) grants from private foundations; 2) grants from local governments, the state, or the federal government; 3) grants from the Quality Growth Commission created under Section 11-38-201; 4) donations from landowners for monitoring	109,934	211,524	0	321,458	Yes
1155 (DPR) GF Boating Account	1) Registration fees; 2) Fines; 3) Donations; 4) Motor fuel tax; 5) License fees for vessel operators.	2,102,328	4,261,165	4,599,000	1,764,493	Yes
1156 (DPR) Off-Highway Vehicle Account	1) Registration fees; 2) Motor fuel tax; 3) Snowmobile registration fees; 4) Snowmobile user fee (out-of-state)	5,775,902	4,759,683	5,850,088	4,685,497	Yes
1157 (DPR) State Park Fees Restricted Account	1) Proceeds from the sale or disposal of buffalo; 2) Charges for special services and use of facilities	7,553,793	15,131,924	12,634,693	10,051,023	Yes
1158 (DPR) Off-highway Access & Education Restricted Account	1) contributions deposited into the Off-highway Access and Education Restricted Account; 2) Contributions, donations, or grants	33,145	10,766	17,500	26,412	Yes
1159 (DPR) Zion National Park Support Programs Res Acct	1) contributions deposited per 41-1a-422; 2) Contributions, donations, or grants	20,667	8,178	0	28,845	Yes
1170 (DNR) Wildlife Resources Account	1) Licenses; 2) Fines & forfeitures; 3) General fund appropriations	11,044,578	30,092,827	30,523,869	10,613,536	Yes
1171 (DNR) Wildlife Resources Trust Account	Lifetime license sales	1,905,892	12,149	12,741	1,905,300	Yes
1172 (DNR) State Fish Hatchery Maintenance Account	1) \$2.00 of each fishing license fee or combination license fee; 2) interest earnings	869,975	910,316	573,884	1,206,407	Yes
1173 (DNR) Wildlife Habitat Account	1) Sale of licenses, permits, stamps, certificates of registration, and Wildlife Heritage certificates; 2) Donations; and 3) Interest earnings	924,660	2,459,308	2,255,584	1,128,384	Yes
1174 (DNR) Predator Control Restricted Account	1) Fee added to hunting permits; 2) Donations; 3) Appropriations	0	762,025	600,000	162,025	Yes

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	
1176 (DNR) Mule Deer Protection Restricted Account	1) Appropriations; 2) Grants from the federal government, local government, or a person	0	500,000	500,000	0	Yes
1185 (DNR) Sovereign Lands Management Account	All revenues derived from sovereign lands (such as leasing)	19,513,277	12,948,619	8,203,832	24,258,064	Yes
1200 (DOC) Interstate Compact for Adult Offendr Suprvsn Rest Acct	Compact application fee	0	18,600	18,600	0	Yes
1220 (DOH) Kurt Oscarson Children's Organ Transplant Account	Contributions	116,336	38,694	60,787	94,243	Yes
1221 (DOH) Cigarette Tax Restricted Account	1) \$250,000 from the FY 1999 cigarette tax change; 2) 58% of the FY 2002 cigarette tax change	(1,139,130)	9,089,200	7,950,000	70	Yes
1222 (DOH) Medicaid Restricted Account	General funds appropriated to the Departments of Health, Human Services, or Workforce Services for the state plan for medical assistance (Medicaid) that are not expended by the departments in the fiscal year for which the general funds were appropriated.	41,164	244	0	41,408	Yes
1223 (DOH) Nursing Care Facilities Account	1) Nursing care facilities assessment; 2) Penalties and Interest; 3) Appropriations; 4) Interest	123,708	23,534,789	23,370,700	287,797	Yes
1224 (DOH) State Laboratory Drug Testing Account	\$40 of an administrative fee for license reinstatement (UCA 53-3-1065)).	50,484	320,320	320,320	50,484	Yes
1225 (DAG) Cat & Dog Community Spay & Neuter Restr Acct	1) contributions; 2) interest	73,022	27,307	5,000	95,329	Yes
1226 (DOH) Cancer Research Restr Acct	1) contributions; 2) interest	7,454	9,334	15,843	944	Yes
1227 (DOH) Autism Treatment Account	1) Gifts, grants, and donations; 2) Interest; 3) Appropriations	0	1,750,000	565,358	1,184,642	Yes
1228 (DOH) Prostate Cancer Special Group License Plate	1) contributions; 2) interest	0	210	(25)	235	Yes

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		Beg. Bal	Revenues	Expenses	End. Balance	
1250 (DPS) DNA Specimen Restricted Account	Fees assessed against convicted persons	249,656	600,855	646,570	203,941	Yes
1253 (DPS) Statewide Unified E-911 Emergency Service Account	1) Telephone surcharges; 2) Appropriations; 3) Contributions	1	2,837,212	2,832,257	4,955	Yes
1254 (DPS) Fire Academy Support Account	1) % of insurance tax; 2) % Life insurance premium assessment; 3) Recovery fees; 4) Donations; 5) Appropriations	9,805,058	6,257,339	5,906,100	10,156,297	Yes
1255 (DPS) Public Safety Support Account	Surcharge on criminal fines, penalties, and forfeitures	30,521	3,927,925	3,931,225	27,220	Yes
1256 (DPS) Statewide Warrant Operations Account	Surcharge on criminal fines, penalties, and forfeitures	203,908	456,735	456,735	203,908	Yes
1257 (DPS) Reduced Cigarette Ignition Propensity & Firefighter Ac	All certification fees submitted by manufacturers	279,500	14,500	75,000	219,000	Yes
1258 (DPS) Public Safety Honoring Heroes Restricted Acct	Contributions, donations, or grants	13,447	31,244	15,500	29,191	Yes
1259 (DPS) Canine Body Armor Restricted Account	1) Contributions; 2) Donations; 3) Grants; 4) Interest	15,765	14,538	0	30,303	Yes
1260 (DPS) Firefighter Support Rest Account	Contributions, donations, or grants	161,412	145,446	132,000	174,858	Yes
1263 (DPS) Ut Hwy Patrol Aero Bureau Rest Account	1) \$1 of each OHV registration fee; 2) Appropriations; 3) Public or private donations	17	150,932	150,949	0	Yes
1270 (DOT) Share Rd Bicycle Support Rest Account	Contributions, appropriations, donations, or grants	18,626	21,984	35,000	5,610	Yes
1281 (DWS) Special Administrative Expense Account	1) Penalties; 2) Voluntary contributions	12,896,875	8,192,303	6,390,772	14,698,406	No
1300 (FIN) Financial Institutions	Fees based on assets	7,706,921	8,386,881	6,183,477	9,910,325	Yes
1320 (FIN) Tobacco Settlement Restricted Account	1) Tobacco settlement funds; 2) Interest	22,067	21,855,195	21,873,985	3,277	Yes

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1320 (FIN) Tobacco Settlement Restricted Account	1) Tobacco settlement funds; 2) Interest	22,067	21,855,195	21,873,985	3,277	Yes

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	
1321 (FIN) Constitutional Defense Restricted Account	1) 7.5% of all mineral lease revenues deposited in the Land Exchange Distribution Account, per UCA 53C-3-203; 2) voluntary contributions; 3) state appropriations; 4) monies received from other state agencies.	0	3,058,287	3,058,287	0	Yes
1322 (FIN) Economic Incentive Restricted Account	Partial rebate payments as a result of new state revenues generated by a business entity's new commercial project.	(0)	2,154,781	2,154,781	(0)	Yes
1323 (FIN) Federal Commodities	1) Federal commodities; 2) Federal vaccines	0	408,983,731	408,983,731	0	Yes
1324 (FIN) General Fund Budget Reserve Account	1) Up to 50% of any year-end General Fund revenue surplus; 2) Interest; 3) Appropriations; 4) Remaining funds on 1/1/97 from (Fund 759) Preservation of Hill Air Force Base Expendable Trust Fund per UCA 49-10-303 5) Remaining funds on 1/1/97 from (Fund 210)	133,016,692	1,100,000	0	134,116,692	Yes
1325 (FIN) Mineral Bonus Account	1) 30% mineral bonus payments (formally called Federal U-A-U-B money) (UCA 59-21-13); 2) for FY 2001 only, 15% of mineral bonus payments from exchanged land parcels (UCA 53C-3-2022)(a)(iv)(A);	12,263,319	4,918,368	3,442,857	13,738,829	Yes
1326 (FIN) Mineral Lease Account	Per the United States Mineral Lands Leasing Act, federal mineral lease monies except mineral lease bonus payments allocated per UCA 59-21-12	(0)	128,264,042	128,264,042	(0)	Yes
1328 (FIN) Finance Overhead Reimbursement from ISFs	Overhead charges to Internal Service Funds	21,992	1,293,362	1,299,600	15,754	Yes
1329 (FIN) Prison Telephone Surcharge Account	1) Prison pay phone revenue; 2) interest	1	753,849	753,849	1	Yes
1331 (FIN) State Law Enforcement Forfeiture Account	Forfeitures awarded to the Department of Public Safety or the Department of Corrections	136,556	543,494	544,000	136,050	Yes

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	
1334 (FIN) State Disaster Recovery Restricted Account	1) monies deposited into the fund per Section 63J-1-204; 2) monies appropriated to the fund by the Legislature; 3) any other public or private monies that are consistent with this section; and deposited into the fund	16,866,479	0	750,000	16,116,479	Yes
1335 (FIN) Land Exchange Distribution Account	1) 50% of bonus payments received from the lease of coal, oil and gas, and coalbed methane on identified tracts. 2) 50% of rentals and royalties received from the lease of subject minerals on the acquired lands and the lease of acquired minterest interest	0	3,724,426	3,724,426	(0)	Yes
1337 (FIN) Infrastructure & Economic Diversification Investment	1) Monies credited to the account under Section 51-9-305; 2) Appropriations; 3) Grants	413,064	147,258	0	560,322	Yes
1339 (FIN) Mountain View Corridor Subaccount	Appropriations by the Legislature for litigation expenses for the Mountain View Corridor project	158,534	0	0	158,534	Yes
1340 (FIN) Navajo Water Rights Negotiation Account	1) Appropriations	0	2,000,000	0	2,000,000	Yes
1400 (GOV) Criminal Forfeiture Restricted Account	1) Proceeds from forfeited property or money; 2) any damages awarded the State.	2,695,971	2,604,913	1,999,500	3,301,385	Yes
1401 (GOV) Business Development for Disadv Rural Comm Rest Acct	1) Appropriations; 2) Loan repayments; 3) Interest on loans	7,026	0	0	7,026	Yes
1402 (GOV) Motion Picture Incentive Account	1) Appropriations; 2) Interest	146,351	634	0	146,985	Yes
1403 (GOV) Tourism Marketing Performance Account	1) Appropriations; 2) Interest	499,868	9,037,946	9,000,000	537,814	Yes
1404 (GOV) Stripper Well-Petroleum Violation Escrow	Petroleum violation escrow money.	1,243,620	7,503	0	1,251,123	Yes
1407 (GOV) Law Enforcement Operations Account	The balance of the collected surcharge under Section 51-9-401 that is not allocated under Title 51, Chapter 9, Part 4.	30	1,529,137	1,529,167	(0)	Yes

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		Beg. Bal	Revenues	Expenses	End. Balance	
1408 (GOV) Law Enforcement Services Account	surcharge allocation per 51-9-4011)[c]	(0)	617,900	617,900	(0)	Yes
1420 (INS) Bail Bond Surety Administration Account	1) Fees related to bail bond sureties as established under Section 63-38-3.2; 2) interest	47,597	17,000	17,000	47,597	Yes
1421 (INS) Technology Development Rest Acct	Fees from requests for information obtained electronically.	1	476,260	476,261	(0)	Yes
1422 (INS) Criminal Background Check Rest Acct	Fees collected under UCA 31A-16-103, 31A-23a-105, 31A-25-203, and 31A-26-203	1	105,597	105,598	(0)	Yes
1423 (INS) Captive Insurance Restricted Acct	Fees collected from captive insurance companies to obtain or renew a certificate of authority	0	1,800,050	1,800,049	1	Yes
1424 (INS) Title Licensee Enforcement Res Acct	Annual assessment fees received by the State per UCA 31A-23a-415.	3,579	76,160	79,739	0	Yes
1425 (INS) Guaranteed Asset Prot Waiver Rest	Fees from persons providing guaranteed asset protection waivers who are required to register under UCA 31A-6b-202	117,885	54,350	1,759	170,476	Yes
1426 (INS) Relative Value Study Restricted Account	Revenue collected under UCA 31A-2-208 and a tax of 0.01% on motor vehicle, uninsured motorist, and personal injury insurance premiums (UCA 59-9-105).	347,998	94,764	37,086	405,676	Yes
1427 (INS) Insurance Fraud Investigation Account	Annual fees from insurers collected under UCA 31A-31-108 and 109	309,853	2,551,592	2,732,400	129,046	Yes
1428 (INS) Insurance Department Restricted Account	1) Fees; 2) Reimbursements for examination costs; 3) Forfeitures collected	163,086	8,450,276	8,114,670	498,692	Yes
1429 (INS) Health Ins Actuarial Review Restricted Account	Fees collected from small employer carriers participating in certain benefit programs	(0)	0	0	(0)	Yes
1440 (JUD) Dispute Resolution Account	1) Appropriation in FY95; 2) Filing fees for any civil complaint or petition invoking the jurisdiction of a court of record	149,453	322,221	346,700	124,974	Yes
1442 (JUD) Children's Legal Defense Account	1) Civil filing fees; 2) Marriage license fee; 3) Appropriations	200,000	820,108	832,400	187,708	Yes

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	
1443 (JUD) Court Reporting Technology Account	Fees	191,234	127	191,361	0	Yes
1444 (JUD) Court Security Account	1) \$25 security surcharge assessed on criminal convictions in district courts and juvenile delinquency judgments; 2) Designated court filing fees; 3) 25% of the \$32 security surcharge collected in justice courts	2,258,080	6,137,154	7,050,840	1,344,394	Yes
1445 (JUD) State Courts Complex Account	1) After June 30, 1998, all revenues representing the difference between the fees in effect after May 2, 1994, and the fees in effect before February 1, 1994; 2) After June 30, 1998, \$2 of the amount of a fine or bail forfeiture paid for a violation of Title 41, Motor Vehicles.	3,603,062	4,670,683	4,704,800	3,568,945	Yes
1446 (JUD) Guardian Ad Litem Services Account	1) 1.75% of collected surcharge established in UCA 63-63a-1 (Fund 828 - Surcharge Fines) but not to exceed amounts appropriated; 2) contributions from the issuance of children's issues license plates.	154,385	345,899	368,300	131,984	Yes
1447 (JUD) Justice Court Technology, Security, & Training Acct	12.5% of 80% of a \$32 security surcharge (or \$3.20) assessed on all convictions for offenses listed in the uniform bail schedule	366,723	990,470	1,121,300	235,893	Yes
1448 (JUD) Nonjudicial Adjustment Account	Financial penalties	990,162	643,912	524,060	1,110,014	Yes
1449 (JUD) Online Court Assistance Program	\$20 filing fee	352,385	120,028	230,100	242,313	Yes
1450 (JUD) Substance Abuse Prevention Account	Surcharge on criminal fines, penalties, and forfeitures	26	913,471	913,435	62	Yes
1451 (JUD) Trust Account Support	Interest on funds held by the court in trust.	577	808,829	808,800	606	Yes
1480 (LBR) Workplace Safety Account	0.25% of the premium income remitted to the state treasurer pursuant to UC 59-9-101 2) (c).	1	1,107,575	1,107,661	(86)	Yes
1485 (LBR) Industrial Accident Rest Account	0.5% of the premium income remitted to the state treasurer pursuant to UCA 59-9-1012)(c)(iv)	263,177	2,507,212	2,536,400	233,989	Yes

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	
1490 (PED) Autism Awareness Restricted Acct	1) plate contributions; 2) private contributions; and 3) donations or grants from public or private entitites.	8,556	10,610	5,000	14,167	Yes
1500 (TAX) Alcoholic Beverage Enforcement & Treatment Rest Acct	1) A portion of Beer tax; 2) Appropriations; 3) Interest	1,621,786	5,140,416	5,118,400	1,643,802	Yes
1501 (TAX) Remote Sales Restricted Account	1) Sales Tax Revenues in excess of \$7,279,673; 2) Interest	77,921	462	0	78,383	Yes
1502 (TAX) State Tax Commission Administrative Charge Account	1) Local sales and use tax; 2) Transient Room Tax; 3) Resort Tax; 4) Public Transit Tax; 5) Tourism Tax; 6) Botanical / Cultural / Zoo / Arts Tax; 7) Hospital Tax; 8) Fee for administration of the municipal telecommunications license tax; 9) County Option	664,483	8,804,560	9,156,200	312,842	Yes
1503 (TAX) Rural Healthcare Facilities Account	Appropriations	0	555,000	555,000	0	Yes
1504 (TAX) Electronic Payment Fee Restricted Account	Fees	2,412,041	4,122,696	5,759,700	775,037	Yes
1520 (TRS) Abortion Litigation Account	1) Grants; 2) Gifts	1,354	0	0	1,354	Yes
1550 (VA) Veterans' Nursing Home Reimb Rest Acct	Reimbursement funds from the federal government for veterans' nursing home construction in Utah	105,000	0	0	105,000	Yes
1560 (ABC) Underage Drinking Prev Media & Campaign Rest Acct	1) 0.6% of total gross revenue from the sale of liquor, as determined by the two preceding fiscal years	0	5,020	0	5,020	Yes
1570 (AG) Mortgage & Fin Fraud Investigation & Prosec Rest Acct	1) \$2,000,000 of deposits from the foreclosure fraud settlement agreement	0	2,000,000	2,000,000	0	Yes
General Fund Restricted Funds Total		320,793,707	847,696,193	833,666,359	334,823,542	

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	
Education Special Revenue Funds						
2400 (PED) Uniform School Fund Unrestricted	Escheats and various other taxes and fees	61,971,894	31,901,310	81,500,000	12,373,205	Yes
2410 (PED) Education Support Office Indirect Cost Pool	Transfers from Uniform School Fund (Fund 240) to cover indirect costs.	54,772	4,229,974	4,229,974	54,772	Yes
2430 (PED) Professional Practices Restricted Subfund	New or reinstated license fees	3,011,042	2,161,959	1,904,445	3,268,557	Yes
2440 (PED) Growth in Student Population Restricted Account	1) Appropriations; 2) Donations	(298,042)	298,100	0	58	Yes
2450 (PED) Teacher Salary Supplemental Restricted Account	Appropriations	955,782	5,000,000	4,974,412	981,371	Yes
2455 (PED) Charter School Revolving Account	1) Appropriations; 2) Proceeds from loan repayments; 3) Interest	6,445,052	49,180	0	6,494,232	Yes
2456 (PED) School Building Revolving Account	1) Loan repayments; 2) Interest on loans	9,595,377	(127,151)	0	9,468,226	Yes
2460 (FIN) Education Fund Budget Reserve Account	1) Up to 50% of the revenue surplus of the Education Fund; 2) appropriations; 3) Interest.	144,369,345	5,500,000	0	149,869,345	Yes
2470 (PED) Interest & Dividends Account	1) Interest and dividends derived from the investment of monies in the permanent State School Fund; 2) Interest on account monies.	29,483,453	38,052,704	29,419,418	38,116,739	Yes
2475 (PED) Charter School Reserve Account	1) Contributions from participating charter schools; 2) Appropriations; 3) Interest; 4) Grants; 5) Donations	0	3,269,400	0	3,269,400	Yes
2480 (PED) Education Fund	1) Various taxes and fees, e.g. income taxes	154,595,066	3,892,745,179	3,641,100,914	406,239,332	Yes
Education Special Revenue Funds Total		410,183,742	3,983,080,655	3,763,129,162	630,135,236	

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	
Transportation Special Revenue Funds						
2800 (DOT) Transportation Fund Unrestricted	1) Federal revenue; 2) Motor fuel tax; 3) License tax; 4) Registration fees; 5) Drivers education tax; 6) highway right-of-way (utility) permit fees and related service fees (UCA 72-7-102(5); 7) longitudinal communication access fees (UCA 72-7-108(6))	92,287,717	1,016,689,325	1,003,294,995	105,682,046	Yes
2805 (DOT) Highway Projects Within Counties Fund	County sales and use tax of .25%	0	1,436,538	1,436,538	0	No
2806 (DOT) Critical Highway Needs Fund	1) Contributions; 2) Appropriations; 3) Sales and Use tax revenues	395,063,624	1,487,479	396,551,103	0	No
2810 (DOT) Transportation Inventory Fund	Administrative to account for inventory	12,633,030	14,843	14,844	12,633,029	No
2815 (DOT) Local Transportation Corridor Preservation Revolving	(1) Local option transportation corridor preservation fee imposed by county; (2) Appropriations; (3) Contributions; (4) Interest; (5) Rent/sale of real property acquired with fund monies; (6) Bond proceeds; (7) County option sales and use tax	32,468,549	18,503,399	10,436,933	40,535,015	Yes
2820 (DOT) Aeronautics Restricted Account	1) Aviation fuel tax; 2) Airport licensing fees; 3) Registration Fees	8,013,349	64,639,493	65,312,332	7,340,509	Yes
2830 (DOT) Marda Dillree Corridor Preservation Fund	1) Motor vehicle rental tax; 2) Appropriations; 3) Contributions; 4) Interest; 5) Bond proceeds	109,689,413	8,794,736	14,055,433	104,428,716	Yes
2835 (DOT) Tollway Special Revenue Fund	1) Tolls; 2) Appropriations; 3) Contributions; 4) Interest; 5) Repayments and interest on account monies.	629,240	672,532	840,285	461,487	Yes
2840 (DOT) Aeronautics Construction Revolving Loan Fund	1) Appropriations; 2) Revenue bond proceeds; 3) Repayments; 4) Interest; 5) Contributions	0	0	0	0	Yes
2845 (DOT) County of 1st Class St Hwy Prg Fund	1) 0.25% of SL County public transit tax; 2) 0.25% local option sales and use tax to fund corridor preservation projects; 3) Corridor preservation fee imposed on a county of 1st class per 41-1a-1222; 4) Interest; 4) Contributions	21,968,170	42,323,841	43,382,157	20,909,854	No

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	
2846 (DOT) County of 2nd Class St Hwy Prg Fund	1) Contributions; and 2) Local option sales and use tax to fund airport; highway; or public transit projects or services; 3) Interest	0	6,000,884	6,000,884	0	No
2847 (FIN) 2010 SL County Rev Bond Sink Fund	1) Transfers from the County of the First Class State Highway Projects Fund	0	6,570,187	6,570,187	0	No
2850 (DOT) Transportation-B & C Roads	1) Sales and use tax as authorized by UCA 72-2-107	0	0	0	0	Yes
2855 (DPS) Uninsured Motorist Identification Restricted Account	1) Fees; 2) Interest	4,640,458	2,833,780	1,795,968	5,678,269	Yes
2860 (DPS) Public Safety Motorcycle Education	1) \$5 of the annual registration fee for registered motorcycles; 2) \$2.50 of the fee for class M driver license.	1,894,410	542,648	323,500	2,113,558	Yes
2865 (DPS) Department of Public Safety Restricted Account	1) Fees from driver's licenses; school operator licenses, commercial testing only school licenses, renewals, extensions, reinstatements, rescheduling, and identification cards; 2) Administrative fees; 3) Appropriations; 4) Impound fees	6,052,818	29,679,772	29,437,600	6,294,990	Yes
2900 (DOT) Transportation Investment Fund of 2005	(1) voluntary contributions; (2) appropriations; (3) Centennial Highway Fund revenue sources; (4) interest	33,721,773	863,329,603	462,248,629	434,802,748	Yes
2910 (DOT) Centennial Highway Fund Restricted Account	1) Voluntary contributions; 2) State appropriations; 3) registration fees; 4) sales and use tax amounts; 5) interest; 6) the clean special fuel tax certificate surcharge under Subsection 59-13-304(3)	178,904,079	283,684	179,187,763	0	Yes
Transportation Special Revenue Funds Total		897,966,630	2,063,802,744	2,220,889,152	740,880,222	

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	
Miscellaneous Special Revenue Funds						
2000 (AG) Attorney General Consumer Programs Fund	Bankruptcy settlement from the estate of EWC, Inc., which at the time of its bankruptcy was the largest provider of extended warranty contracts covering consumer products in the U.S.	356,568	0	87,314	269,254	No
2005 (AG) Attorney General Litigation Fund	Settlements and judgments	1,617,084	709,522	709,927	1,616,680	Yes
2010 (AG) Attorney General Crime & Violence Prevention Fund	Gifts, grants, devises, donations, and bequests of real property, personal property, or services, from any source, made to the fund	155,065	234,759	82,396	307,427	No
2020 (CPB) State Capitol Fund	1) donations from private persons\foundations\; 2) appropriations; 3) monies from the federal government.	2,269,097	460,974	833,222	1,896,848	No
2040 (CRC) Architecture Education & Enforcement Fund	1) Surcharges on initial, renewal, and reinstatement licensure fee; 2) Administrative penalties; 3) Interest earned.	51,192	3,533	33,869	20,856	No
2045 (CRC) Consumer Protect Education & Training Fund	1) Penalties; 2) Fines; 3) Settlements	100,000	3,116,827	2,716,827	500,000	No
2050 (CRC) Cosmetologist/Barber, Esthetician, Electrologist Fund	Administrative penalties	92,406	21,687	12,845	101,249	No
2055 (CRC) Land Surveyor/Engineer Education & Enforcement Fund	1) Surcharge on licensing fees; 2) Penalties; 3) Fines; 4) Interest earned	50,355	89,795	54,109	86,040	No
2060 (CRC) Landscapes Architects Education & Enforcement Fund	1) Surcharge on application fee (not to exceed 50%); 2) Fines; 3) Interest earned	8,004	90	4,057	4,037	No
2065 (CRC) Physicians Education Fund	1) Administrative penalties ordered and collected; 2) Interest earned	49,589	12,200	0	61,789	No
2070 (CRC) Real Estate Education, Research, & Recovery Fund	Fees (surcharges)	965,066	230,824	174,274	1,021,617	No

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	
2075 (CRC) Residence Lien Recovery Fund	1) Assessment from licensed contractors and fund members; 2) Interest earned; 3) Fines; 4) Penalties	2,321,448	275,177	294,087	2,302,538	No
2080 (CRC) Residential Mortgage Loan Educ, Research & Recovery Fd	1) Additional License application and renewal fee; 2) Interest	419,956	140,517	163,009	397,465	No
2085 (CRC) Securities Investor Education & Training Fund	1) Civil penalties; 2) Fines; 3) Interest	370,401	215,466	298,620	287,247	No
2090 (DAS) Child Welfare Parental Defense Fund	1) Appropriations; 2) Participating counties; 3) Private contributions	105,385	553	21,163	84,775	No
2096 (DAS) State Archives Fund	1) Donations; 2) Deposits; 3) Contributions; 4) Gifts; 5) Endowment; 6) Devise; 7) Bequest of real property, personal property, or service	300	60	0	360	No
2100 (DAS) State Endowment Fund	1) Tobacco settlement proceeds; 2) 50% of int/div earnings on tobacco monies; 3) excess severance tax revenues per UCA 51-9-305; 4) Donations	123,538,678	13,710,705	0	137,249,383	Yes
2105 (DAS) Office of State Debt Collection Fund	1) Appropriations; 2) Fees; 3) Interest collected on outstanding accounts receivables	646,028	1,477,838	1,580,138	543,727	No
2110 (DCC) History Donation Fund	Donations	306,582	3,513	1,727	308,368	No
2115 (DWS) Navajo Revitalization Fund	1) Appropriations; 2) 33% of severance taxes from existing wells and 80% of taxes from new wells beginning production on or after 7/1/96. The maximum deposit cannot exceed \$2,000,000 in FY 07. Beg FY 08 \$3,000,000.	10,557,599	1,459,279	(86,550)	12,103,428	No
2130 (DCC) State Library Donation Fund	Donations	1,238,650	8,858	0	1,247,508	No
2135 (DWS) Uintah Basin Revitalization Fund	1) Appropriations; 2) 33% of severance taxes collected on wells that began production prior to July 1, 1995 and 80% of taxes collected on wells that commenced production after July 1, 1995.	21,621,620	7,657,793	3,754,462	25,524,951	No

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	
2140 (DCC) Utah Arts Council Art & Publication Fund	Donations	384	3	0	386	No
2145 (DCC) Utah Arts Endowment Fund	1) State appropriation; 2) Interest; 3) Federal grant	244,672	41,018	7,498	278,192	No
2150 (DCC) Utah History Endowment Fund	1) Appropriation; 2) Interest; 3) Donations	109	1	0	110	No
2151 (DWS) Qualified Emergency Food Agencies Fund	State sales and use tax revenues	34,302	915,002	875,226	74,079	No
2153 (DWS) Intermountain Weatherization Training Fund	1) Private contributions; 2) Donations; 3) Fees; 4) Appropriations; 5) Interest	1,760	19,934	18,669	3,025	No
2155 (DEQ) Hazardous Substance Mitigation Fund	1) Voluntary contributions; 2) Civil penalties; 3) Appropriations; 4) Recovered costs; 5) Interest	21,220,959	529,408	3,522,891	18,227,476	No
2165 (DAG) Salinity Offset Fund	1) money from DWQ related to the Colorado River Salinity Offset Program; 2) grants from governments; 3) grants from private entities; 4) interest	378,010	153,986	9,058	522,938	No
2180 (DHS) Out & About Homebound Transportation Assistance Fund	1) Donations; 2) Interest	101,651	24,359	0	126,010	No
2185 (DHS) State Development Center Miscellaneous Donation Fund	1) Donations; 2) Interest	580,241	75,743	84,624	571,360	No
2190 (DHS) State Development Center Workshop Fund	1) Contracts for services; 2) Interest	13,705	126,847	134,173	6,379	No
2200 (DHS) State Hospital Unit Fund	1) Gifts and donations; 2) Hospital fund raising projects	287,062	48,680	15,321	320,421	No
2206 (DHS) Respite Care Assistance Fund	1) Gifts; 2) Grants; 3) Devises; 4) Donations; 5) Bequests of real property, personal property, or services	693	0	0	693	No

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	
2210 (DNR) OGM - Abandoned Mine Reclamation Fund	1) Recovered liens; 2) Fees and fines; 3) Federal grants; 4) Donations	2,258,925	21,890	0	2,280,815	No
2215 (DNR) Utah Geological Survey Sample Library Fund	1) Donations or contributions from individuals, companies, organizations, or government entities; 2) Interest earned.	77,865	513	0	78,377	Yes
2230 (DOC) Sexually Explicit Business & Escort Service Fund	1) Sexually explicit business and escort service tax; 2) Interest	2,014	(32)	0	1,982	Yes
2235 (DOH) Organ Donation Contribution Fund	Donations	38,703	68,124	43,290	63,537	No
2240 (DOH) Women, Infants, & Children Supplemental Food Prg Fund	Private grants	450,000	0	0	450,000	Yes
2241 (DOH) Hospital Provider Assess Spec Rev	1) a new assessment for Medicaid hospital providers; 2) penalties and interest imposed under the new Act; 3) funds received as donations; 4) appropriations.	3,438,700	48,610,229	47,800,600	4,248,329	No
2246 (TAX) State Imposed Transit Tax Fund	supplemental sales and use tax collected per UCA 59-12-2003 for public transit districts within the cities, towns, and unincorporated areas.	0	3,167,314	3,167,314	0	No
2250 (DOH) Traumatic Brain Injury Fund	1) gifts, grants, donations; 2) appropriations	213,846	100,061	243,091	70,817	No
2251 (DOH) Traumatic Spinal Cord & Brain Injury Rehab Fund	1) gifts, grants, donations; 2) appropriations	28,360	388,760	6,765	410,355	No
2255 (DOT) Wire Estate Memorial Fund	Interest	161,509	955	966	161,497	No
2260 (DWS) Child Care Fund	1) Donations; 2) Grants; 3) Interest	23,617	155	0	23,772	No
2265 (DWS) Refugee Services Fund	1) Federal grants; 2) Donations	7,162	19,845	14,964	12,043	No
2280 (DNR) Natural Resources Reclamation Fund	Interest	149,140	982	0	150,122	No

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	
2290 (FIN) Waste Tire Recycling Fund	Fee on retail tire sales	926,558	2,937,056	2,214,076	1,649,539	No
2310 (GOV) CCJJ Juvenile Accountability Incentve Block Grant Fund	1) Federal revenue; 2) Interest	422,111	7,047	0	429,159	No
2315 (GOV) Crime Victim Reparations Fund	Assessments against criminals	4,735,678	8,853,615	10,551,186	3,038,107	Yes
2320 (GOV) State Elections Grant Fund	Federal Funds	0	595,607	595,607	(0)	No
2321 (GOV) CCJJ Justice Assistance Grant Fund	1) Federal revenue; 2) Interest	463,653	19,283	0	482,935	No
2322 (GOV) Transient Room Tax Fund	FY 07 - 27 the 1st 15% of transient room tax to be deposited in the fund.	168,574	2,298,745	1,417,718	1,049,601	No
2323 (GOV) Private Proposal Restricted Revenue Fund	Proposal Fees	7,000	0	0	7,000	No
2330 (INS) Insurance Fraud Vic Restitution Fund	1) Restitution to persons harmed by fraudulent insurance acts	0	0	0	0	No
2335 (INS) Title Insurance Recovery Educ & Research Fund	1) Assessments on title insurance producers; 2) amounts recovered by the department under subrogated rights; 3) interest earned on fund	424,835	31,422	50,000	406,257	No
2340 (PED) Child Nutrition Program Commodities Fund	Collections from daycare centers that receive government commodities.	5,124	4,807	10,353	(423)	No
2345 (PED) Utah Community Center for the Deaf Fund	1) Contribution; 2) Reimbursement for programs; 3) Vending machines	27,264	10,642	7,512	30,394	No
2355 (PED) Visually Handicapped Fund	Contributions	979,514	17,281	5,481	991,314	No
2360 (PSC) Universal Public Telecommunications Service Support Fd	1) Surcharges; 2) Penalties	1,265,562	10,989,448	9,385,919	2,869,091	No
2380 (DVA) Utah Veterans' Nursing Home Fund	1) Donations, gifts, or bequests; 2) Federal and state funds.	3,693,329	27,804,359	27,768,294	3,729,394	No
2390 (DPS) Alcoholic Beverage Control Act Enforcement Fund	1) % of gross revenue from liquor sales; 2) Interest.	2,660,450	3,484,060	3,236,561	2,907,949	No
Miscellaneous Special Revenue Funds Total		212,334,113	141,197,117	121,922,651	231,608,579	

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	
Permanent Funds - Trust Lands Funds						
3510 (TLA) USU-Principle, Permanent Fund	Land sales	2,032,173	207,072	0	2,239,246	Yes
3515 (TLA) Deaf School- Principle, Permanent Fund	Land sales	445,457	52,430	0	497,887	Yes
3520 (TLA) Utah State Hospital- Principle, Permanent Fund	Land sales	2,826,218	236,483	0	3,062,701	Yes
3525 (TLA) Institution for the Blind-Principle, Permanent Fund	Land sales	14,548,887	1,734,968	0	16,283,855	Yes
3530 (TLA) Miners Hospital- Principle, Permanent Fund	Land sales	40,108,612	5,412,011	0	45,520,623	Yes
3535 (TLA) Normal School- Principle, Permanent Fund	Land sales	3,316,473	332,448	0	3,648,922	Yes
3540 (TLA) Public Building- Principle, Permanent Fund	Land sales	32,867	5	0	32,871	Yes
3545 (TLA) State Youth Development Center- Principle, Permanent Fd	Land sales	825,825	133,466	0	959,291	Yes
3550 (TLA) Reservoir- Principle, Permanent Fund	Interest	4,499,132	708,292	0	5,207,424	Yes
3555 (TLA) Permanent State School Fund	1) Interest and dividends, 2) Land sales, 3) Revenue from operations, 4) \$1.5 off-highway reg fees and off-highway vehicle user fees, 5) impounded livestock sold at auction, where owner can't be determined per UCA 4-25-14.	1,361,625,502	244,029,924	0	1,605,655,426	Yes
3560 (TLA) School Mines- Principle, Permanent Fund	1) Land sales	2,933,429	307,760	0	3,241,188	Yes
3565 (TLA) University of Utah Land-Principle, Permanent Fund	1) Interest	3,427,233	483,581	0	3,910,815	Yes
Permanent Funds - Trust Lands Funds Total		1,436,621,809	253,638,440	0	1,690,260,249	

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	
Capital Project Funds						
3000 (FCM) Capital Projects Fund	1) State appropriations; 2) Institution funding; 3) Agency funding	139,781,790	384,008,637	422,915,234	100,875,193	No
3250 (FCM) SBOA Capital Projects	1) State appropriations; 2) Institution funding; 3) Agency funding	10,510,779	1,992,895	10,953,866	1,549,808	Yes
Capital Projects Funds Total		150,292,570	386,001,531	433,869,100	102,425,002	
Debt Service Funds						
4000-4118 (FIN) General Obligation Debt Service	1) Bond proceeds; 2) Appropriations	3,833,637	885,130,399	882,280,130	6,683,905	Yes
4300-4330 (FIN) Lease Revenue and Water Recap. Debt Service	1) Bond proceeds; 2) Interest; 3) Rental income from lease rents	2,316,195	44,249,690	44,820,497	1,745,388	Yes
Debt Service Funds Total		6,149,831	929,380,089	927,100,627	8,429,293	

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	

Proprietary Funds

Enterprise Funds						
5100 (REG) Board of Regents- Student Assistance Fund	1) Insurance premiums; 2) Appropriations; 3) Transfers	297,785,534	0	0	297,785,534	Yes
5110 (DWS) Unemployment Compensation Fund	1) Employer contributions; 2) Federal revenue; 3) Investment interest; 4) Penalty and interest; 5) Employer reimbursement.	521,243,078	473,767,171	323,173,283	671,836,965	Yes
5210 (FIN) State Revolving Fund for Drinking Water Projects	1) Appropriations; 2) Money from Fund 128 to meet Federal Match; 3) Repayment of loans; 4) Investment income; 5) Federal funds; 6) Interest on loans which goes to this fund or Fund 129 - Hardship Grant.	130,954,030	13,276,795	3,175,881	141,054,944	Yes
5215 (FIN) Drinking Water SRF Hardship Fee Account	1) Hardship fees 2) interest	4,069,956	525,991	235,671	4,360,276	Yes
5235 (FIN) Utah Drinking Water Loan Program Subaccount	1) State appropriation ; 2) Principle repayment of loans; 3) Interest from loans which is recorded in Fund 129; 4) Sales tax revenue per UCA 59-12- 103.	48,468,186	3,587,500	1,794,182	50,261,504	Yes
5240 (FIN) Hardship Grant Program for Drinking Water Projects	1) Interest on loans; 2) Hardship assessments; 3) Appropriations; 4) Investment income	1,524,749	978,767	1,023,964	1,479,552	Yes

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	
5245 (FIN) Drinking Water Origination Fee Subaccount	The origination fee for loans made by the Drinking Water Board within the Drinking Water Security Subaccount.	49,517	59,990	0	109,507	Yes
5246 (FIN) Drinking Water Origination Fee-Federal	The federal portion of origination fee for loans made by the Drinking Water Board within the Drinking Water Security Subaccount.	483,740	84,070	143,456	424,354	No
5250 (FIN) Water Quality SRF Hardship Assessment	1) Hardship fees; 2) interest	11,290,171	2,131,512	490,496	12,931,187	Yes
5255 (FIN) Utah State Revolving Fund for Wastewater Projects	1) Appropriations; 2) Federal funds; 3) Transfers from Wastewater Loan Program Fund 135 for state match; 4) Interest on loans	235,785,457	8,496,556	950,000	243,332,012	Yes
5260 (FIN) Utah Wastewater Loan Program Subaccount	1) State appropriation; 2) Principal repayment of loans; 3) Interest goes to Fund 136; 4) Sales tax revenue per UCA 59-12-103(5)	53,909,388	3,615,653	3,473,705	54,051,336	Yes
5265 (FIN) Hardship Grant Program for Wastewater Projs Sub Acct	1) Interest on loans; 2) Hardship assessments; 3) Appropriations; 4) Investment income on balances in this fund and the Utah Wastewater Loan Program Subaccount (Fund 135).	1,653,434	365,133	831,448	1,187,119	Yes

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	
5266 (FIN) Water Quality Origination Fee Sub Account	The origination fee for loans made by the Water Quality Board within the Water Quality Security Subaccount.	(811)	0	0	(811)	No
5267 (FIN) Water Quality Origination Fee-Federal	The federal portion of origination fee for loans made by the Water Quality Board within the Water Quality Security Subaccount.	594,916	0	71,186	523,730	No
5270 (FIN) Water Resources Construction Fund	1) State appropriation; 2) Interest on loans; 3) Money from sale or management of certain reservoir land; 4) Charges assessed against water and power users; 5) Interest earnings	43,015,925	4,175,777	2,337,576	44,854,126	Yes
5275 (FIN) Water Resources Conservation & Development Fund	1) State appropriation; 2) Sales of project water and power; 3) Repayments of loans (principle and interest); 4) Sales tax revenue per 59-12-103; 5) Federal mineral lease funds	107,371,517	35,436,544	5,797,373	137,010,688	Yes
5276 (FIN) Water Resources C&D Pledged Loans	Loan repayments	150,803,365	4,222,361	20,790,060	134,235,666	No
5277 (FIN) Water Resources 2010 Recap Rev Bond	Bond proceeds	(7,941,009)	5,645,628	3,100,108	(5,395,488)	Yes
5280 (FIN) Water Resources Cities Water Loan Fund	1) State appropriations of liquor control profits; 2) Loan repayments	13,425,725	2,571,252	0	15,996,977	Yes
5281 (FIN) Water Resources Cities Pledged Loans	Loan repayments	12,346,102	182,744	2,126,377	10,402,469	No
5285 (FIN) Permanent Community Impact Loan Fund	1) Mineral lease royalties and mineral bonus payments; 2) State appropriations; 3) Repayment of loans; 4) Interest earned	291,552,243	59,529,729	44,599,095	306,482,876	Yes
5290 (FIN) Permanent Community Impact Bonus Fund	1) 70% Bonus payments; 2) Repayment of loans; 3) 12.16% bonus payments on exchanged land; 4) State appropriation; 5) Interest earned	310,891,919	10,664,459	28,875	321,527,503	Yes
5310 (FIN) Energy Efficiency Fund	1) monies appropriated to it by the Legislature; 2) monies received for the repayment of loans made from the fund; 3) monies made available to the state for energy efficiency from any source; and 4) interest earned on the fund.	816,831	1,544	500	817,875	No

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	
5311 (FIN) USEP Revolving Load Rund (ARRA)	Federal funds	2,527,137	334,596	625	2,861,108	No
5415 (WRE) Water Resources Investigation Account	1) Board allocation; 2) Billings from projects	1,888,743	611,360	712,099	1,788,004	Yes
5420 (DWS) OWHTF-Farmer Home	1) Federal funds; 2) State appropriations (match funds)	629,949	1,755	77,260	554,444	Yes
5423 (DWS) OWHTF-Farmer Home Program Income	Loan repayments (principal) and interest from original loans paid out of fund 199	2,260,820	984,927	273,255	2,972,492	No
5426 (DWS) OWHT-Federal Home	Federal Funds (interest earned on these loans is transferred to fund 158)	45,577,565	5,734,017	3,538,585	47,772,997	Yes
5429 (DWS) OWHT-Federal Home Program Income	1) Loan repayments (Home Income); 2) Interest on loans (earned from Fed Home (fund 191)) 3) interest on PTIF investments	15,974,897	3,655,453	4,129,842	15,500,508	Yes
5432 (DWS) OWHTF-Housing Loan Fund	General Fund State Appropriations used to match federal home funds.	10,982,046	202,886	533,966	10,650,967	Yes
5435 (DWS) OWHTF-State Home Income	Federal funds (from loan repayments)	7,188,090	661,068	174,224	7,674,934	Yes
5438 (DWS) OWHTF-Low Income Housing	Appropriations	21,178,739	2,545,222	2,047,277	21,676,684	Yes
5441 (DWS) OWHTF-Low Income Housing Program Income	Loan repayments (principal) and interest from original loans paid out of fund 199	4,549,860	1,726,801	1,133,238	5,143,422	No
5444 (DWS) OWHTF-Critical Needs	1) Program income; 2) Interest earned on loans; 3) Funds that lapse from previous fiscal year Critical Needs General Fund Appropriations; 4) Investment income	131,741	622	0	132,364	Yes
5446 (DWS) OWHTF-Escrow Tracking	1) Repayments on advances for escrow payments; 2) Interest	10,000	0	0	10,000	Yes
5447 (DWS) OWHTF-Rental Rehabilitation	1) Federal funds; 2) Contributions; 3) Appropriations; 4) Loan repayments	105,615	266,897	400	372,112	Yes
5448 (DWS) OWHLF Multi Family Housing Preserv Revolving Loan Fund	1) Federal funds; 2) Contributions; 3) Appropriations; 4) Loan repayments	1,733,334	102,990	64,159	1,772,165	Yes
5449 (DWS) OWHLF Innovative Weatherize Loan Prog Fund	1) Federal funds; 2) Dedicated Creditis	0	1,979,977	0	1,979,977	No

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	
5450 (DWS) Housing Opportunities for People With Aids	Federal funds	7,841	0	0	7,841	No
5460 (DAG) Agriculture Resource Development Fund	1) Appropriations; 2) Sales and use tax receipts 3) Repayments of loans made from the fund; 3) Money made available to the state for agriculture resource development from any source; 4) Interest earned.	28,780,844	1,198,478	784,357	29,194,965	Yes
5465 (DAG) Rural Rehabilitation Fund	1) Appropriations; 2) Repayments of loans made from the fund; 3) interest earned; 4) Appropriations from the Agriculture Resource Development Fund (1998-99)	18,593,412	534,386	214,200	18,913,598	Yes
5470 (DAG) Utah Rural Rehabilitation Fund	1) Repayment of loans made from the fund; 2) Interest earned	4,414,457	159,728	9,000	4,565,184	Yes
5475 (DAG) Utah Dairy Commission	Assessments	1,198,957	0	0	1,198,957	Yes
5480 (ABC) Alcoholic Beverage Control-Liquor Control Fund	1) Sale of liquor; 2) Fees from licenses and permits	14,338,601	346,278,351	358,059,404	2,557,548	Yes
5481 (TAX) Markup Holding Fund	1) Markup collected by DABC	0	147,880,427	132,882,425	14,998,002	Yes
5485 (DEQ) Petroleum Storage Tank Loan Fund	1) Appropriations; 2) Investment income; 3) Principal and interest received from the repayment of loans	5,784,928	54,775	165,400	5,674,304	Yes
5486 (DEQ) Clean Fuel Conversion Fund	1) Appropriations; 2) Public and private contributions; 3) Interest; 4) Loan Repayments	1,872,615	11,555	264,454	1,619,716	Yes
5493 (DOC) Utah Correctional Industries Fund	1) Sale of services 2) Sale of products	4,787,036	25,076,271	23,423,824	6,439,483	Yes
5495 (TLA) Land Grant Management Fund	1) Revenues from trust lands except revenues from sale of lands; 2) Interest earned; 3) Revenues from other activities of the director or administration; 4) 50% of the revenue from mineral lease rentals and royalties from federal land exchange parcels	7,951,253	8,528,253	10,950,092	5,529,414	Yes

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	
5500 (DOT) Infrastructure Loan Fund	1) Appropriations; 2) Federal funds; 3) State grants; 4) Contributions; 5) Repayments of fund monies; 6) Interest; 7) Money available transferred by the Commission.	4,009,770	52,146	0	4,061,916	Yes
5600 (INS) Federal High Risk Insurance Pool	1) premiums; 2) federal reimbursements	14,699	38,921,893	40,318,953	(1,382,361)	No
5700 (INS) State Small Business Credit Initiative Program Fund	1) Grants; 2) Pay backs 3) Bonuses; 4) Entitlements; 5) Transfers; 6) Bequests	4,271,452	63,088	847,627	3,486,913	No
Enterprise Funds Total		2,440,858,365	1,216,887,095	994,747,902	2,662,997,558	

Internal Service Funds						
6010 (DAS) Risk Management-Construction	1) Premiums and surcharges; 2) Refunds, returns, dividends, from insurance carriers; 3) Proceeds from sale of salvage and subrogation recoveries.	(544,931)	1,630,007	336,507	748,569	Yes
6020 (DAS) Risk Management-Administration Fund	1) Premiums; 2) Interest earned; 3) Refunds and dividends from insurance carriers; 4) Proceeds from sale of salvage and subrogation recoveries.	1,036,708	29	100,270	936,466	Yes
6030 (DAS) Risk Management-Workers' Compensation Fund	1) Premiums collected through payroll; 2) Interest earned	3,314,010	7,118,443	9,688,541	743,912	Yes
6045 (DAS) Finance-Purchasing Card	Sales of Services	93,320	194,980	237,298	51,001	Yes
6050 (DAS) General Services-Central Printing Services	Sales of Services	1,282,780	3,224,560	1,640,832	2,866,508	Yes
6060 (DAS) General Services-Administration	Sales of Services	32,206	1,447	(7,967)	41,620	Yes
6070 (DAS) General Services-Central Mail Services	Sales of Services	264,114	13,154,670	12,956,227	462,557	Yes

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	
6080 (DAS) General Services-ePurchasing	Sales of Services	2,865,138	3,192,993	2,314,404	3,743,727	Yes
6085 (DAS) Consolidated Budget & Accounting	Sales of Services	0	1,429,478	1,394,170	35,308	Yes
6090 (DAS) Fleet Operations-Motor Pool	Sales of Services	33,773,123	28,074,411	18,274,579	43,572,956	Yes
6100 (DAS) Fleet Operations-Federal Surplus Property	1) Fees and sales of service; 2) Appropriation	33,834	27,584	17,529	43,889	Yes
6110 (DAS) Fleet Operations-State Surplus Property	1) Fees and sales of service; 2) Appropriation	541,971	821,952	726,868	637,055	Yes
6120 (DAS) Fleet Operations-Fuel Dispensing Services	Fees for services	3,353,845	40,920,238	40,756,739	3,517,344	Yes
6130 (DAS) Fleet Operations-Administration	Fees for services	44,245	0	0	44,245	Yes
6140 (DAS) Fleet Operations-Travel Office	Fees for services	10,938	502,546	495,660	17,824	Yes
6150 (DAS) DFCM-Facilities Management	1) Sales of services; 2) State appropriation 3) Donations	2,552,592	28,044,498	29,518,449	1,078,641	Yes
6155 (DAS) State Facility Energy Efficiency Fund	1) appropriations; 2) monies received for repayment of loans made from fund; 3) interest earned.	2,256,069	6,052	0	2,262,121	Yes
6160 (HRM) Department of Human Resource Management	Charges for services to other state agencies.	2,388,480	10,549,080	11,375,257	1,562,302	Yes
6600 (DNR) Natural Resources-Warehouse	Billing of Services	159,955	821,839	837,167	144,626	Yes
6680 (DTS) Enterprise Technology Fund	Fees for services	13,682,302	110,450,342	107,324,236	16,808,408	Yes
6690 (DTS) Agency Services Fund	Payments from state agencies for services.	1,118,856	41,450,095	41,428,595	1,140,356	Yes
6900 (DAS) Risk Management-Property	1) Premiums; 2) Interest earned; 3) Refunds and dividends from insurance carriers; 4) Proceeds from sale of salvage and subrogation recoveries.	6,044,582	14,590,971	16,488,313	4,147,240	Yes

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	
6910 (DAS) Risk Management-Auto	1) Premiums; 2) Interest earned; 3) Refunds and dividends from insurance carriers; 4) Proceeds from sale of salvage and subrogation recoveries.	218,533	1,487,149	1,328,557	377,126	Yes
6920 (DAS) Risk Management-Liability	1) Premiums; 2) Interest earned; 3) Refunds and dividends from insurance carriers; 4) Proceeds from sale of salvage and subrogation recoveries.	2,850,912	14,926,328	16,956,393	820,848	Yes
Internal Service Funds Total		77,373,581	322,619,692	314,188,624	85,804,649	

Fiduciary Funds

Investment Trust Funds						
7000 (TRS) Public Treasurer's Investment Fund	Money from state entities and outside entities	6,057,535,174	11,348,982,312	11,051,587,442	6,354,930,044	No
7010 (TRS) Undistributed Pool Earnings	Interest	48,908,279	62,185,906	66,025,383	45,068,802	No
Investment Trust Funds Total		6,106,443,454	11,411,168,217	11,117,612,825	6,399,998,846	

Private Purpose Trust Funds						
7205 (DAS) Utah Navajo Royalties Holding Fund	1) Utah Navajo royalties; 2) investment earnings; 3) monies owed to the repealed fund	57,747,541	1,891,550	3,566,517	56,072,574	No
7210 (TRS) State Treasurer Unclaimed Property	1) All funds received under the Unclaimed Property Act; 2) Interest earnings	67,328,588	20,342,652	14,156,802	73,514,439	No
7220 (DEQ) Petroleum Storage Tank Trust Fund	1) Petroleum Storage Tank fees; 2) Interest earned; 3) Underground Storage Tank installation company permit fees; 4) Environmental surcharge	(19,212,097)	5,270,198	5,396,896	(19,338,795)	No
7221 (DEQ) Petroleum Storage Tank Cleanup Fund	1) Voluntary contributions; 2) Legislative appropriations; 3) Recovered costs from responsible parties equal to their proportionate share of liability as determined by Section 19-6-424.5; 4) Interest	3,714,840	1,384,237	189,783	4,909,294	No

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	
7222 (DEQ) Petroleum Damage Settlement Fund	1) Petroleum storage tank settlements	479,208	3,089	2,224	480,073	No
7230 (REG) Utah Education Savings Plan Trust	1) Funds from participants in the public trust; 2) Gifts; 3) Grants; 4) Appropriations	4,719,533,555	0	0	4,719,533,555	No
7240 (LBR) Employers' Reinsurance Fund	Insurance premium tax	(66,242,436)	14,402,959	17,464,850	(69,304,326)	No
7241 (LBR) Uninsured Employers' Fund	1) Insurance premium tax; 2) employer penalties; 3) a penalty of employer's for not filing an injury report; per 34A-2-407(8)(c); 4) civil assesments related to filing injury reports; 5) penalties if an employer unlawfully pays a benefit directly to an	6,588,763	2,630,971	3,596,942	5,622,792	No
7250 (FIN) Flexible Benefit Fund-Even Years	Employee salary reduction through payroll	402,906	5,274,068	5,676,974	0	No
7251 (FIN) Flexible Benefit Fund-Odd Years	Employee Withholding	0	5,164,547	4,837,922	326,625	No
7260 (FIN) Indigent Inmate Trust Fund	1) Proceeds received from counties that impose the additional tax levy by ordinance under Subsection 67-5c-101 (5); 2) Appropriations; 3) Interest	987,783	6,180	493	993,470	No
7261 (FIN) Indigent Capital Defense Trust Fund	1) Monies from participating counties; 2) Appropriations; 3) Interest	273,851	473,298	424,502	322,647	No
7270 (DCC) Ethnic Arts Endowment	1) Federal grant; 2) Interest earnings; 3) Donations	182,624	1,083	0	183,707	No
7275 (DCC) Individual Artists Fund	1) Federal grant; 2) Interest earnings; 3) Donations	613,234	3,704	0	616,938	No
7280 (DEQ) Moab Mill Reclamation Trust Fund	1) Proceeds from liquidation of a trust fund	0	0	0	0	No
7290 (DHS) Human Services Client Trust Fund	1) Client's assets; 2) donations from fund raising	1,020,292	3,609,146	3,757,298	872,140	No
7300 (DHS) M N Warshaw Trust Fund	Proceeds from will.	148,134	975	0	149,109	No

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	
7305 (DHS) State Development Center-Patient Account	1) Supplemental social security; 2) Civil service retirement; 3) Client earnings and deposits; 4) Interest	708,221	1,913,190	1,870,565	750,846	No
7310 (DHS) State Hospital Patient Trust Fund	1) Patient's funds; 2) Interest on funds at local bank.	85,910	877,690	888,948	74,652	No
7315 (DNR) Bond & Surety Forfeiture Trust Fund	1) Monies collected by the division as a result of bond or surety forfeitures; 2) Interest	700,715	215,671	120,249	796,138	No
7320 (DNR) Wildland Fire Suppression Fund	1) Payments from counties; 2) Interest generated by the fund; 3) Appropriations	7,975,713	2,384,915	0	10,360,628	No
7325 (WRE) Water Commissioner Fund	Assessments paid by water users	1,668,715	1,697,016	1,587,087	1,778,644	No
7340 (DOC) Inmate Agency Fund	1) Inmate earnings; 2) Friends and relatives; 3) Government refunds	2,421,364	17,664,071	17,256,841	2,828,594	No
7350 (PED) Utah Instructional Material Consortium	Contributions from school districts.	(10)	0	0	(10)	No
7355 (PED) Visually Handicapped Vendors	1) Fees; 2) Vending machines	307,482	130,748	268,743	169,487	No
Private Purpose Trust Funds		4,787,434,897	85,341,959	81,063,635	4,791,713,221	

Pension Trust Funds						
7500 (FIN) Pension-Contributory System	1) Employee Contributions to the plan; 2) Earnings on investments	835,370,000	Not Yet Available			Yes
7510 (FIN) Pension-Non Contributory System	1) Employee Contributions to the plan; 2) Earnings on investments	12,714,371,000	Not Yet Available			No
7520 (FIN) Pension-Public Safety System	1) Employee Contributions to the plan; 2) Earnings on investments	1,614,057,000	Not Yet Available			No
7530 (FIN) Pension-Firefighters System	1) Employee Contributions to the plan; 2) Earnings on investments	612,699,000	Not Yet Available			No
7540 (FIN) Pension-Judges System	1) Employee Contributions to the plan; 2) Earnings on investments	100,895,000	Not Yet Available			No
7550 (FIN) Pension-Governors & Legislative Pension Plan	1) Employee Contributions to the plan; 2) Earnings on investments	8,675,000	Not Yet Available			No

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	
7560 (FIN) Pension-401(k) Plan	1) Employee Contributions to the plan; 2) Earnings on investments	2,131,945,000		Not Yet Available		No
7570 (FIN) Pension-457 Plan	1) Employee Contributions to the plan; 2) Earnings on investments	229,469,000		Not Yet Available		No
7580 (FIN) Pension-IRA	1) Employee Contributions to the plan; 2) Earnings on investments	19,194,000		Not Yet Available		No
7590 (FIN) Pension-Roth IRA	1) Employee Contributions to the plan; 2) Earnings on investments	7,088,000		Not Yet Available		No
7600 (FIN) Pension-Health Reimbursement Accounts	1) Employee Contributions to the plan; 2) Earnings on investments	1,546,000		Not Yet Available		No
Pension Trust Funds		18,275,309,000				

Agency Funds						
8001 (FIN) Unemployment Insurance Agency	Unemployment insurance from agency's payroll	(1,136,198)	2,275,310	1,475,464	(336,352)	Yes
8003 (FIN) Federal Withholding Tax Fund	Federal income tax withheld from employees' earnings.	110,775	83,957,450	83,998,012	70,213	Yes
8005 (FIN) Social Security Suspense Fund	FICA withheld	(91,892)	129,886,300	129,866,434	(72,027)	Yes
8007 (FIN) State Withholding Tax	State income tax withheld from employees' earnings.	(532,799)	37,650,780	37,649,644	(531,663)	Yes
8010 (FIN) Misdemeanor Fines	Half of fines and forfeitures collected by the state courts for violation of state criminal or traffic law or local government ordinance violations filed in the state courts.	240,597	1,918,451	1,797,424	361,624	Yes
8015 (FIN) Security Surcharge/Fines	Security surcharge fee	0	4,952,350	4,952,350	0	Yes
8016 (FIN) Surcharge Fines	Surcharges imposed on felony and misdemeanor convictions and other offenses	9,249	18,919,144	18,926,180	2,213	Yes
8020 (FIN) Finance Suspense Fund	Unknown or unidentified incoming funds.	122,099	0	0	122,099	Yes
8021 (FIN) Finder Fund	1) Income tax refunds; 2) Damaged and lost state warrants; 3) Garnishments; 4) Mutilated deposits; 5) Two-party checks	122,174	43,786,578	43,747,259	161,493	Yes

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	
8025 (FIN) County Road & School Fund from Forest Reserves	1) Federal forest leases; 2) Federal sales of certain properties	240	10,579,829	10,579,829	240	Yes
8030 (FIN) Local Government Tax Auditor Held Warrants Fund	Local government tax distributions held by State Auditor's Office for not sending reports to the State Auditor's Office	199,844	658,202	605,586	252,459	Yes
8035 (FIN) Mortgage Loan Escrows	Escrow funds	20,085	41,457	45,129	16,413	Yes
8040 (FIN) Savings Bond Fund	Employee deductions	(168)	0	0	(168)	Yes
8050 (DAS) OSDC Collections	1) Victim restitution collections and payments; 2) fines due to other government agencies.	0	942,318	957,990	(15,671)	Yes
8060 (AG) Attorney General Financial Crimes Trust Fund	Court-ordered settlement payments that are to be disbursed to victims of financial crimes	225,492	883,892	863,059	246,325	Yes
8070 (CRC) Consumer Protection Agency	1) Court or judicially order settlements; 2) administrative fines assessed under the Uniform Debt-Management Services Act (UCA 13-42-133(6)).	151,203	(11,024)	0	140,180	Yes
8080 (DAG) Beef Promotion Agency Fund	Fee on Cattle	133,232	1	0	133,232	Yes
8090 (DHS) Human Services-ORS Support Collections	Prior to FY2002: 1) Donations Beginning FY2002: 1) ORS 3rd-party collections	0	195,159,167	195,159,167	0	No
8100 (DNR) Water Rights - Well Driller Bond	1) Performance bonds	0	0	0	0	Yes
8101 (DNR) Water Rights & United States Geological Survey Coop	Dedicated credits	0	0	86,330	(86,330)	Yes
8115 (DOC) Corrections Inventory	Inventory	0	8,879,685	8,879,685	0	Yes
8126 (DOH) Litigation Fund	1) Court ordered settlements	0	0	0	0	No
8130 (DOT) Air Travel Commission	1) Reimbursements; 2) Contributions, grants, and donations	0	0	0	0	Yes
8135 (DOT) Miscellaneous Agency Fund	1) Vendor deposits; 2) Seminar registrations	119,118	400,997	393,749	126,366	Yes

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	
8150 (DPS) Public Safety- Seized Cash	1) Cash and property seized during investigation and prosecution of drug related crimes	2,252,376	2,899,611	3,168,240	1,983,747	Yes
8151 (DPS) Public Safety Financial Responsibility	1) Uninsured motorist's "bonds"	62,376	10,105	0	72,481	Yes
8160 (GOV) Lt Governor- Election File Fee Fund	1) Filing Fees	6,960	9	0	6,970	Yes
8170 (JUD) Juvenile Courts Trust Account	1) Fines; 2) Bail forfeitures; 3) Restitution payments	2,018,071	1,325,936	1,257,418	2,086,589	Yes
8171 (JUD) District Courts Trust Account	1) Fines; 2) Bail forfeitures; 3) Restitution payments.	29,287,326	27,944,544	26,382,202	30,849,668	Yes
8180 (LBR) Industrial Commission Seminar Fund	Seminar receipts	7,684	1,520	11,017	(1,814)	Yes
8185 (LBR) Wage Claim Agency Fund	1) wage claims; 2) 50% of penalties	13,068,844	371,595	(1,045,713)	14,486,152	No
8190 (MEC) Medical Education Council Agency Fund	Pass through money	0	2,284	303,553	(301,269)	No
8200 (RET) Civil Fees Judges' Retirement Trust Fund	Filing fees	1,245	1,633,049	1,632,957	1,336	Yes
8205 (RET) Firefighters' Retirement Trust & Agency Fund	1) Fire insurance premium tax; 2) Life insurance premium tax	1,326,635	12,514,672	20,500,000	(6,658,693)	Yes
8210 (SAO) Property Tax Valuation	1) Property tax fees; 2) Interest	2,944	2,976,759	2,974,516	5,186	Yes
8220 (TAX) Ad Valorem Tax Cash Bond	Cash bonds	113,045	0	0	113,045	Yes
8221 (TAX) Ad Valorem Tax Withholding	1) Cash bonds; 2) Centralized property tax	8,616	0	0	8,616	Yes
8222 (TAX) Botanical, Cultural, & Zoological Tax	Sales tax	3,598,210	30,696,717	30,582,557	3,712,371	Yes
8223 (TAX) Car and Bus Company Trust	Property tax	999,918	8,953,982	8,953,981	999,919	Yes
8224 (TAX) Motor Vehicle Reg & City 1st Class Fee Collections	1) County portion of motor vehicle registration fees; 2) 20% of the corridor preservation fee collected per UCA 41-1a-1222.	50,941	1,630,245	1,644,666	36,520	Yes

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	
8225 (TAX) Drug Tax Stamp	1) Taxes, 2) Fines and forfeitures	0	0	0	0	Yes
8226 (TAX) Education Tax Check Off Lease Refunding	Tax check off	31,203	28,335	35,316	24,222	Yes
8227 (TAX) General Fund Tax Cash Bond	Cash bonds per UCA 59-14-201(3) - beginning 9/28/2010.	76,229	2,500	0	78,729	No
8229 (TAX) License Plate Contributions-Non FINET Entities	1) fees collected from persons desiring children's issues license plates where the fees belong to the Children's Museum of Utah; 2) contributions collected from persons obtaining a collegiate license plate	200	887,951	887,951	200	Yes
8230 (TAX) Local & Optional Taxes	1) Emergency Services telephone charge for the U of U Poison Control Center; 2) Sales and Use tax imposed by towns.	5,283,130	236,985,192	237,189,560	5,078,761	Yes
8231 (TAX) Local Sales Tax for Sports Facilities Diversion	1/64% sales tax	26,181	0	0	26,181	Yes
8232 (TAX) Local Transit Authority	Sales tax	25,754,545	213,249,400	211,836,682	27,167,263	Yes
8233 (TAX) Municipal Energy Sales & Use Tax Fund	Municipal energy sales tax	(62,517)	4,186,852	4,341,703	(217,368)	Yes
8234 (TAX) Rural County Hospital Tax	Sales tax	315,124	2,951,635	2,913,248	353,511	Yes
8235 (TAX) Special Fuel Bond	Surety bonds	12,837	0	0	12,837	Yes
8236 (TAX) Tax Commission Suspense	1) Unidentified taxes, 2) Impound sales, 3) IRP funds	206,815	1,236	0	208,051	Yes
8237 (TAX) Tax Suspense Fund B	Unidentified Taxes	(32,568)	0	0	(32,568)	Yes
8238 (TAX) Tax Suspense-International Registration Plan	IRP funds	1,389,523	15,868,169	15,771,857	1,485,835	Yes
8239 (TAX) Tax Suspense-Motor Vehicle Impound Sales	1) Impound sales	19	0	0	19	Yes
8240 (TAX) Tourism Recreation, Cultural & Convention Facilities	1) Tourism Tax; 2) Recreation Tax; 3) Cultural Tax; 4) Convention Facilities Tax	216,188	1,803,876	1,797,247	222,817	Yes

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	
8241 (TAX) Transient Room/Resort Tax	Hotel room tax	14,146,998	111,955,199	111,139,491	14,962,706	Yes
8242 (TAX) Uniform Local Sales Tax	Sales tax	62,803,577	606,074,073	602,953,030	65,924,620	Yes
8243 (TAX) Withholding Tax Cash Bonds	Surety bond	(3,941)	0	0	(3,941)	Yes
8280 (TLA) Earnings Clearing Fund	Transfers	1,253,123	28,533	0	1,281,656	Yes
8290 (TLA) Land Board Suspense Agency	1) Leases; 2) Sales; 3) Other revenue generating activities that occur on Trust Lands	3,952,477	9,521	0	3,961,997	Yes
8300 (TRS) State Treasurer Miscellaneous Investments	Donations	23,259,935	(686,545)	0	22,573,390	No
8305 (TRS) Election Campaign Fund	General Fund	6,348	98,752	102,728	2,372	No
8310 (TRS) State Treasurer Higher Education City Bail	Higher Education Fines	(2,151)	64,546	56,915	5,480	No
8320 (TRS) State Treasurer State Land Investment	1) Interest; 2) Additional principle investments as allowed by law	(809,796)	42,506,421	42,243,456	(546,531)	No
8335 (TRS) Charter School Financing	Deposits received with Charter School Financing applications.	0	0	0	0	No
Agency Funds		190,322,342	1,867,857,558	1,867,617,868	190,562,332	

Fund_Name	Revenue Source	Preliminary 2013 Fund Balance				Require Approp.
		Beg. Bal	Revenues	Expenses	End. Balance	

Component Units

Component Units						
9213 (INS) Comprehensive Health Insurance Pool	1) Appropriations; 2) Policy premiums; 3) Interest	20,372,719	32,036,895	35,152,722	17,256,892	Yes
9214 (DBS) Schools for the Deaf & Blind Donation Fund	1) Donations	313,682	57,948	19,781	351,849	Yes
9215 (DBS) Schools for the Deaf & Blind	1) Appropriations; 2) transfers; 3) Title XIX Services; 4) grants; 5) contracts for services; 6) canteen sales.	14,900,989	29,701,995	28,311,226	16,291,758	Yes
9235 (FIN) Energy Infrastructure Authority	1) Bond proceeds; 2) financial or other assistance from a public or private source	0	0	0	0	Yes
9238 (FIN) Ut Charter School Finance Authority	1) Deposits received with Charter School Financing applications; 2) admin fees; 3) appropriations; 4) other fees	0	100,000	40,000	60,000	Yes
Component Units		35,587,390	61,896,838	63,523,730	33,960,499	