



# FY 2014 PRELIMINARY FUND BALANCES

EXECUTIVE APPROPRIATIONS COMMITTEE  
STAFF: BRIAN WIKLE

ISSUE BRIEF

**SUMMARY**

As of October 6, 2014, preliminary fund balances in General Fund restricted accounts total \$369.3 million and preliminary balances in Education Fund restricted accounts total \$693.4 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.

The table below summarizes the state’s preliminary fund balances, revenues, and expenditures in each of the fund categories.

Fund Group	Fund Type / Fund Category	Preliminary FY 2014 Fund Balance			
		Beginning	Revenues	Expenses	Ending
Governmental Fund	General Fund Restricted Fund	337,604,630	468,957,335	437,294,672	369,267,294
	Special Revenue Fund / Education Fund	630,147,567	3,903,449,379	3,840,161,735	693,435,210
	Special Revenue Fund / Transportation Fund	195,983,287	1,088,390,214	1,071,929,687	212,443,814
	Special Revenue Fund / Nonmajor Governmental Funds	230,551,326	137,811,694	115,246,111	253,116,909
	Permanent Fund / Trust Lands	1,690,260,249	399,073,155	0	2,089,333,404
	Capital Projects Fund	537,135,675	1,194,569,335	1,006,952,979	724,752,030
	Debt Service Fund	8,429,293	933,640,587	934,416,993	7,652,887
Proprietary Fund	Enterprise Funds	2,364,089,144	1,193,679,598	939,866,966	2,617,901,775
	Internal Service Fund	65,890,173	342,885,911	341,752,623	67,023,461
Fiduciary Fund	Investment Trust Fund	6,444,470,359	8,148,993,380	7,616,056,411	6,977,407,327
	Private Purpose Trust Fund	5,949,942,260	1,959,415,280	337,452,349	7,571,905,191
	Pension Trust Fund	Not yet available			
	Agency Fund	189,902,264	2,026,942,678	2,007,820,444	209,024,498
Component Unit	Component Unit	33,307,946	50,422,262	51,227,076	32,503,132

The table on page 3 is an organizational chart of how the Division of Finance accounts for the funds within this report. The number of funds and whether the Legislature budgets the funds are listed in the right two columns for each group, type, category, and class. Page 4 through the end of this report details fund balances, expenditures, and revenues for each fund, and it contains a description of revenue source(s) and whether a fund requires an appropriation for expenditure. New funds are in bold type. Totals do not reflect pure cash balances; totals include the value of assets contained in the funds such as 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.

The two tables below are included in response to recommendations made to the Executive Appropriations Committee in the November 2013 report, [Review of “Off-budget” Funds and Operations](#). The first table provides brief explanations regarding the nine funds in this report that show ending balances of negative \$100,000 or less. The second table shows unaudited balances for two funds administered by the Department of Corrections that do not appear elsewhere in this report.

**Preliminary Negative Balances of \$100,000 or less**

<b>Fund Name</b>	<b>FY 2014 Preliminary Ending Balance</b>	<b>Explanation of Negative Balance</b>
5277 (FIN) Water Resources 2010 Recap Rev Bond	(1,685,544)	The fund is used to track debt payments; the balance is due to the amount liabilities exceed assets.
6690 (DTS) Agency Services Fund	(150,854)	The balance is due to past losses when the fund was used to account for agency personnel; DTS has approval to transfer contributed capital to the fund.
6910 (DAS) Risk Management-Auto	(101,686)	ISF rates are intended to lead to a break even for DAS; the fund balance is volatile based on when claims are incurred.
7220 (DEQ) Petroleum Storage Tank Trust Fund	(8,091,558)	The balance is due to the unfunded portion of future claims as determined by the actuary.
7240 (LBR) Employers' Reinsurance Fund	(52,403,025)	The balance is due to the unfunded portion of the actuarial estimate of claims incurred.
8001 (FIN) Unemployment Insurance Agency	(256,676)	Not yet available.
8007 (FIN) State Withholding Tax	(533,028)	A deficit of approximately \$531,000 has been in existence since 1998, and it can be tied to a specific pay period (a withholding payment made by the newly created DWS and also by its predecessor).
8320 (TRS) State Treasurer State Land Investment	(1,267,701)	The fund is for administrative/tracking purposes only, and it is not included in the CAFR; land investment activity is recorded in Funds 3510 through 3565.

**Inmate Accounting and Offender Obligations Account Activity**

<b>Fund Name</b>	<b>Unaudited Account Activity</b>			<b>Bank Balance as of June 30, 2014</b>
	<b>Bank Balance as of June 30, 2013</b>	<b>Deposits</b>	<b>Withdrawals</b>	
Inmate Accounting	1,945,225.11	10,166,203.96	9,822,825.49	2,288,603.58
Offender Obligations	883,368.84	7,721,080.11	7,701,977.55	902,471.40

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Fund Group	Fund Type	Fund Category	Fund Class	#	Budget		
Governmental Fund	General Fund	General Fund		127	Yes		
		Education Fund	Uniform School Fund	9	Yes		
	Special Revenue Fund	Transportation Fund		Education Fund	3	Yes	
					13	Yes	
		Nonmajor Governmental Funds		State Endowment Fund	1	No	
				Environmental Reclamation	6	No	
				Crime Victim Reparation	1	Partial	
				Universal Telephone Services	1	Yes	
				Consumer Education Fund	10	No	
				Rural Development Fund	2	No	
				State Capitol Fund	1	Partial	
				Miscellaneous Special Revenue	41	No	
	Permanent Fund	Trust Lands		12	Yes		
	Capital Projects Fund	Transportation Investment Fund of 2005			3	Yes	
				Capital Projects-General Government	1	Partial	
Nonmajor Governmental Funds		Capital Projects-State Building Ownership	1	Partial			
Debt Service Fund	Nonmajor Governmental Funds		Debt Service-General Government	19	Yes		
			Debt Service-State Building Ownership	20	Yes		
<b>Governmental Funds Total</b>				<b>271</b>			
Proprietary Fund	Enterprise Funds	Student Assistance Programs		1	No		
		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	3	Partial	
				Environmental Clean-up Loan Funds	1	No	
				Alcoholic Beverage Control	2	No	
				Utah Correctional Industries	1	Yes	
				State Trust Lands Administration	1	Yes	
				Utah Dairy Commission	1	Yes	
				Transportation Infrastructure Loan Fund	1	No	
				Federal High Risk Insurance Pool	1	No	
	Internal Service Fund	Internal Service Fund		Permanent Community Impact	3	No	
				Technology Services Fund	2	Yes	
				General Services Fund	9	Yes	
				Fleet Operations Fund	4	Yes	
				Risk Management Fund	6	Yes	
				Property Management Fund	2	Yes	
	Human Resource Management Fund	1	Yes				
<b>Proprietary Funds Total</b>				<b>76</b>			
Fiduciary Fund	Investment Trust Fund	Investment Trust Fund		2	No		
	Private Purpose Trust Fund	Private Purpose Trust Funds	Utah Navajo Nation Trust	1	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	17	No		
	Pension Trust Fund	Pension Trust Funds	Contributory System	1	No		
			Noncontributory System	1	No		
			Public Safety System	1	No		
			Fire Fighters System	1	No		
			Judges System	1	No		
			Governors & Legislative Pension Plan	1	No		
			401(k) Plan	1	No		
			457 Plan	1	No		
			IRA	1	No		
			Roth IRA	1	No		
			Health Reimbursement Accounts	1	No		
			Agency Fund	Agency Fund	Taxes & Social Security	3	No
					County & Local Collections	17	No
State Courts	4	No					
Deposits, Suspense, & Miscellaneous	33	No					
Non-CAFR/Administrative Agency Fund	4	No					
<b>Fiduciary Funds Total</b>				<b>99</b>			
Component Unit	Component Unit	Nonmajor Component Units	Comprehensive Health Insurance Pool	1	Yes		
			School for the Deaf & Blind	2	Yes		
			Utah Charter School Finance Authority	1	Yes		
<b>Component Units Total</b>				<b>4</b>			
<b>Grand Total</b>				<b>450</b>			

**Fiscal Year 2014 Preliminary Fund Ending Balances  
as of October 6, 2014**

Fund Name	Revenue Source	Preliminary FY 2014 Fund Balance				Require Approp
		Beginning	Revenues	Expenses	Ending	

**Governmental Funds**

General Fund Restricted Accounts						
1001 (CRC) Commerce Service Account	fees; fine monies collected by DOPL for violations of the Utah Building Standards Act	10,611,262	27,505,400	26,777,669	11,338,993	Yes
1002 (CRC) Factory Built Housing Fees Account	fees; interest	177,188	6,628	5,066	178,750	Yes
1003 (CRC) Nurse Education & Enforcement Account	administrative penalties	123,941	26,660	6,900	143,701	Yes
1005 (CRC) Secondhand Merchandise Operations Restricted Account	fees and civil penalties	202,146	138,689	51,232	289,602	Yes
1006 (CRC) Professional Geologist Education & Enforcement Account	surcharge on geologist license fees; administrative penalties	56,966	585	2,745	54,806	Yes
1007 (CRC) Utah Housing Opportunity Restricted Account	contributions deposited into the Utah Housing Opportunity restricted Account; contributions, donations, grants	23,220	13,441	20,000	16,661	Yes
1031 (DAG) Agricultural & Wildlife Damage Prevention Account	rangeland animals - annual fees for sheep, goats, cattle, and turkeys (head tax)	160,681	542,988	458,289	245,380	Yes
1032 (DAG) Horse Racing Account	license fees; fines	21,215	14,680	23,000	12,895	Yes
1033 (DAG) Utah Livestock Brand & Anti-theft Account	renewal and certification copies of brands; brand inspection fees; travel permit fee; lifetime permits; brand book fees; fees for recording and transfer	313,480	723,608	998,252	38,837	Yes
1035 (DAG) Rangeland Improvement Account	funds from U.S. Department of Interior; grants from state or federal government; appropriations; grants from private foundations; proceeds from the sale of a livestock watering right	1,582,675	1,956,459	1,956,759	1,582,374	Yes
1036 (DAG) Invasive Species Account	appropriations; grants from the federal government; other grants	0	2,000,000	2,000,000	0	Yes
1050 (DWS) CDBG Loan Advances	Federal Funds; interest on loans	0	110,000	110,000	0	Yes
1052 (DWS) Victims of Domestic Violence Services Account	as outlined in UCA 51-9-406, a percentage of surcharge revenues established in UCA 51-9-401; interest on loans	15,450	10,300	0	25,750	Yes
1053 (DWS) Pamela Atkinson Homeless Account	appropriations; tax check-offs on individual income tax returns which lapse from Homeless Trust; interest earnings	432,296	1,118,127	1,121,050	429,373	Yes
1054 (GOV) Industrial Assistance Account	appropriations; interest; loan repayments	31,177,902	147,728	2,970,665	28,354,965	No
1055 (DWS) Meth Housing Recon & Rehab Acct	income tax contributions for tax year beginning on or after January 1, 2010, but before December 31, 2012; interest	11,954	227	0	12,181	Yes
1056 (DHA) Humanitarian Service Restr Act	contributions via purchase of special group plate decal; contributions and grants	9,985	5,075	0	15,060	Yes

1080 (DEQ) Water Quality-Provo River CUP Investments Fund	local water districts, counties, cities, and U.S. government; interest earned	0	0	0	0	Yes
1081 (DEQ) Environmental Voluntary Cleanup Restricted Account	application fees	140,152	263,730	317,738	86,144	Yes
1082 (DEQ) Environmental Quality Restricted Account	radioactive waste disposal fees; hazardous waste disposal fees; PCB waste disposal fees; nonhazardous solid waste disposal fees; generator site access permits; uranium recovery regulation; investment income; waste facility fees	2,841,980	5,582,144	6,207,520	2,216,604	Yes
1084 (DEQ) Nuclear Waste Facility Oversight Account	application fees	0	0	0	0	Yes
1085 (DEQ) Petroleum Storage Tank Restricted Account	penalties and interest; lapsed appropriations	367,174	(2,367)	19,716	345,091	Yes
1086 (DEQ) Radioactive Waste Perpetual Care & Maintenance Account	annual fees; interest	4,909,715	426,398	0	5,336,113	Yes
1087 (DEQ) Underground Wastewater Disposal System Restricted Acct	testing and certification fees; disposal system installation fees; interest	57,883	35,424	0	93,307	Yes
1088 (DEQ) Used Oil Collection Administration Account	recycling fee; permits; penalties; grants; donations	997,030	668,811	691,174	974,666	Yes
1110 (DHS) Victims of Domestic Violence Services Account	court fines domestic violence	678,197	805,208	1,048,193	435,212	Yes
1111 (DHS) Children's Account	private contributions; birth certificate fee; appropriations	447,322	412,863	397,349	462,836	Yes
1112 (DHS) Intoxicated Driver Rehabilitation Account	court assessments	505	1,362,953	1,362,953	505	Yes
1114 (DHS) Account for People with Disabilities	sale, lease, or disposition of real property associated with the Utah State Developmental Center; voluntary contributions	367,366	(367,366)	0	0	Yes
1116 (DHS) Choose Life Adoption Support Restricted Account	contributions; donations; appropriations	0	0	0	0	Yes
1140 (DNR) Oil & Gas Conservation Account	fee levied on oil and gas; penalties; interest	750,000	4,517,900	4,517,900	750,000	Yes
1142 (DNR) Species Protection Account	royalties; interest	1,317,091	1,207,606	709,710	1,814,987	Yes
1145 (DNR) Wildlife Resources Conservation Easement Account	grants from private foundations; grants from local governments, the state, or the federal government; grants from the quality growth commission created under UCA 11-38-201; donations from landowners for monitoring	321,458	1,368	0	322,826	Yes
1155 (DPR) GF Boating Account	registration fees; fines; donations; motor fuel tax; license fees for vessel operators	1,764,493	4,171,120	4,414,184	1,521,429	Yes
1156 (DPR) Off-Highway Vehicle Account	registration fees; motor fuel tax; snowmobile registration fees; snowmobile user fee (out-of-state)	4,685,497	4,706,142	4,966,164	4,425,475	Yes
1157 (DPR) State Park Fees Restricted Account	proceeds from the sale or disposal of buffalo; charges for special services and use of facilities	10,051,023	16,130,554	13,048,900	13,132,677	Yes
1158 (DPR) Off-highway Access & Education Restricted Account	contributions deposited into the off-highway access and education restricted account; contributions, donations, or grants	26,412	10,091	0	36,502	Yes
1159 (DPR) Zion National Park Support Programs Res Acct	contributions deposited per UCA 41-1a-422; contributions, donations, or grants	28,845	8,775	0	37,620	Yes

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1170 (DNR) Wildlife Resources Account	licenses; fines and forfeitures; General Fund appropriations	10,613,536	29,511,601	28,505,881	11,619,256	Yes
1171 (DNR) Wildlife Resources Trust Account	lifetime license sales	1,905,300	9,320	12,149	1,902,470	Yes
1172 (DNR) State Fish Hatchery Maintenance Account	\$2.00 of each fishing license fee or combination license fee; interest earnings	1,206,407	916,951	1,205,000	918,358	Yes
1173 (DNR) Wildlife Habitat Account	sale of licenses, permits, stamps, certificates of registration, and wildlife heritage certificates; donations; interest earnings	1,128,384	2,500,852	2,838,939	790,297	Yes
1174 (DNR) Predator Control Restricted Account	fee added to hunting permits; donations; appropriations	162,025	798,370	607,600	352,795	Yes
1176 (DNR) Mule Deer Protection Restricted Account	appropriations; grants from the federal government, local government, or a person	0	501,930	500,000	1,930	Yes
1185 (DNR) Sovereign Lands Management Account	all revenues derived from sovereign lands (such as leasing)	24,258,064	10,785,198	10,141,373	24,901,889	Yes
1200 (DOC) Interstate Compact for Adult Offendr Suprvsn Rest Acct	compact application fee	0	19,885	19,885	0	Yes
1220 (DOH) Kurt Oscarson Children's Organ Transplant Account	contributions	94,243	92,269	45,985	140,528	Yes
1221 (DOH) Cigarette Tax Restricted Account	\$250,000 from the FY 1999 cigarette tax change; 58% of the FY 2002 cigarette tax change	70	7,950,000	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	41,408	20,765,892	41,400	20,765,900	Yes
1223 (DOH) Nursing Care Facilities Account	nursing care facilities assessment; penalties and interest; appropriations; interest	287,797	22,909,266	22,909,266	287,797	Yes
1224 (DOH) State Laboratory Drug Testing Account	\$40 administrative fee for license reinstatement (UCA 53-3-1065)	50,484	322,240	372,724	0	Yes
1225 (DAG) Cat & Dog Community Spay & Neuter Restr Acct	contributions; interest	95,329	27,363	27,320	95,373	Yes
1226 (DOH) Cancer Research Restr Acct	contributions; interest	944	12,111	13,055	0	Yes
1227 (DOH) Autism Treatment Account	gifts, grants, and donations; interest; appropriations	1,184,642	0	1,132,636	52,006	Yes
1228 (DOH) Prostate Cancer Special Group License Plate Rest Acct	contributions; interest	235	225	0	460	Yes
<b>1229 (DOH) Automatic External Defib Rest Acct</b>	<b>appropriations</b>	<b>0</b>	<b>300,000</b>	<b>150,000</b>	<b>150,000</b>	<b>Yes</b>
<b>1230 (DOH) Children's Hearing Aid Rest Acct</b>	<b>appropriations; gifts, grants, and donations</b>	<b>0</b>	<b>100,000</b>	<b>29,467</b>	<b>70,533</b>	<b>Yes</b>
1250 (DPS) DNA Specimen Restricted Account	fees assessed against convicted persons	203,941	595,262	757,247	41,955	Yes
1253 (DPS) Statewide Unified E-911 Emergency Service Account	telephone surcharges; appropriations; contributions	4,955	2,879,487	(517,403)	3,401,845	Yes
1254 (DPS) Fire Academy Support Account	% of insurance tax; % life insurance premium assessment; recovery fees; donations; appropriations	10,156,297	6,870,054	5,680,750	11,345,601	Yes
1255 (DPS) Public Safety Support Account	surcharge on criminal fines, penalties, and forfeitures	27,220	3,907,132	3,902,157	32,195	Yes

1256 (DPS) Statewide Warrant Operations Account	surcharge on criminal fines, penalties, and forfeitures	203,908	454,318	452,659	205,567	Yes
1257 (DPS) Reduced Cigarette Ignition Propensity & Firefighter Ac	all certification fees submitted by manufacturers	219,000	149,000	76,500	291,500	Yes
1258 (DPS) Public Safety Honoring Heroes Restricted Acct	contributions, donations, or grants	29,191	44,526	20,000	53,717	Yes
1259 (DPS) Canine Body Armor Restricted Account	contributions; donations; grants; interest	30,303	11,812	25,000	17,115	Yes
1260 (DPS) Firefighter Support Rest Account	contributions, donations, or grants	174,858	150,073	132,000	192,931	Yes
1263 (DPS) Ut Hwy Patrol Aero Bureau Rest Account	\$1 of each OHV registration fee; appropriations; public or private donations	0	197,233	197,233	(0)	Yes
1270 (DOT) Share Rd Bicycle Support Rest Account	contributions, appropriations, donations, or grants	5,610	23,825	29,435	0	Yes
1281 (DWS) Special Administrative Expense Account	penalties; voluntary contributions	17,479,495	8,194,008	5,977,920	19,695,583	No
<b>1285 (DWS) Youth Character Org Restr Acct</b>	<b>contributions; donations and grants; interest</b>	<b>0</b>	<b>1,849</b>	<b>0</b>	<b>1,849</b>	<b>Yes</b>
<b>1286 (DWS) Youth Development Org Restr Acct</b>	<b>contributions; donations and grants; interest</b>	<b>0</b>	<b>1,713</b>	<b>0</b>	<b>1,713</b>	<b>Yes</b>
1300 (FIN) Financial Institutions	fees based on assets	9,910,325	8,322,626	6,397,850	11,835,102	Yes
1320 (FIN) Tobacco Settlement Restricted Account	tobacco settlement funds; interest	3,277	23,658,438	22,173,000	1,488,714	Yes
1321 (FIN) Constitutional Defense Restricted Account	7.5% of all mineral lease revenues deposited in the Land Exchange Distribution Account (UCA 53c-3-203); voluntary contributions; appropriations; monies received from other state agencies	0	1,381,078	1,381,078	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)	2,523,056	2,523,056	0	Yes
1323 (FIN) Federal Commodities	federal commodities; federal vaccines	0	0	0	0	Yes
1324 (FIN) General Fund Budget Reserve Account	up to 50% of any year-end General Fund revenue surplus; interest; appropriations; remaining funds on January 1, 1997 from (Fund 759) Preservation of Hill Air Force Base Expendable Trust Fund (UCA 49-10-303(5)) remaining funds on January 1, 1997 from (Fund 210)	134,116,692	1,000,001	2,995,000	132,121,693	Yes
1325 (FIN) Mineral Bonus Account	30% mineral bonus payments (formally called Federal U-A-U-B money) (UCA 59-21-13); for FY 2001 only, 15% of mineral bonus payments from exchanged land parcels (UCA 53c-3-2022)(a)(iv)(a))	13,738,829	3,867,481	2,674,104	14,932,206	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)	159,312,534	156,104,665	3,207,869	Yes
1328 (FIN) Finance Overhead Reimbursement from ISFs	overhead charges to Internal Service Funds	15,754	1,299,600	1,299,600	15,754	Yes
1329 (FIN) Prison Telephone Surcharge Account	prison pay phone revenue; interest	1	737,065	737,065	0	Yes
1331 (FIN) State Law Enforcement Forfeiture Account	forfeitures awarded to the Department of Public Safety or the Department of Corrections	136,050	0	136,050	0	Yes

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1334 (FIN) State Disaster Recovery Restricted Account	monies deposited into the fund per UCA 63J-1-204; monies appropriated to the fund by the legislature; any other public or private monies that are consistent with this section; and deposited into the fund	16,116,479	0	150,000	15,966,479	Yes
1335 (FIN) Land Exchange Distribution Account	50% of bonus payments received from the lease of coal, oil and gas, and coalbed methane on identified tracts; 50% of rentals and royalties received from the lease of subject minerals on the acquired lands and the lease of acquired interest	(0)	4,464,347	4,464,347	(0)	Yes
1337 (FIN) Infrastructure & Economic Diversification Investment	monies credited to the account under UCA 51-9-305; appropriations; grants	560,322	382,389	0	942,711	Yes
1339 (FIN) Mountain View Corridor Subaccount	appropriations by the legislature for litigation expenses for the Mountain View Corridor project	158,534	(158,534)	0	0	Yes
1340 (FIN) Navajo Water Rights Negotiation Account	appropriations	2,000,000	0	0	2,000,000	Yes
1400 (GOV) Criminal Forfeiture Restricted Account	proceeds from forfeited property or money; any damages awarded the state	3,301,385	2,647,953	2,088,100	3,861,238	Yes
1401 (GOV) Business Development for Disadv Rural Comm Rest Acct	appropriations; loan repayments; interest on loans	7,026	(7,026)	0	0	Yes
1402 (GOV) Motion Picture Incentive Account	appropriations; interest	146,985	490	0	147,475	Yes
1403 (GOV) Tourism Marketing Performance Account	appropriations; interest	537,814	12,002,462	12,000,000	540,276	Yes
1404 (GOV) Stripper Well-Petroleum Violation Escrow	Petroleum Violation Escrow money	1,251,123	8,004	913,090	346,037	Yes
1407 (GOV) Law Enforcement Operations Account	the balance of the collected surcharge under UCA 51-9-401 that is not allocated under Title 51, Chapter 9, Part 4	(0)	1,511,812	1,511,812	(1)	Yes
1408 (GOV) Law Enforcement Services Account	surcharge allocation (UCA 51-9-401(c))	(0)	576,454	576,454	0	Yes
1420 (INS) Bail Bond Surety Administration Account	fees related to bail bond sureties as established under UCA 63-38-3.2; interest	47,597	16,500	22,327	41,770	Yes
1421 (INS) Technology Development Rest Acct	fees from requests for information obtained electronically	(0)	593,331	593,331	(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	(0)	132,094	132,093	0	Yes
1423 (INS) Captive Insurance Restricted Acct	fees collected from captive insurance companies to obtain or renew a certificate of authority	1	950,000	950,001	0	Yes
1424 (INS) Title Licensee Enforcement Res Acct	annual assessment fees received by the state (UCA 31a-23a-415)	0	80,350	80,350	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	170,476	60,700	20,049	211,127	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)	405,676	109,202	52,794	462,084	Yes
1427 (INS) Insurance Fraud Investigation Account	annual fees from insurers (UCA 31a-31-108 and 109)	129,046	2,028,947	2,157,993	(0)	Yes

1428 (INS) Insurance Department Restricted Account	fees; reimbursements for examination costs; forfeitures collected	498,692	6,580,900	6,580,900	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	appropriation in FY 1995; filing fees for any civil complaint or petition invoking the jurisdiction of a court of record	124,974	302,379	0	427,352	Yes
1442 (JUD) Children's Legal Defense Account	civil filing fees; marriage license fee; appropriations	187,708	816,212	803,920	200,000	Yes
1443 (JUD) Court Reporting Technology Account	fees	0	1	0	1	Yes
1444 (JUD) Court Security Account	\$25 security surcharge assessed on criminal convictions in district courts and juvenile delinquency judgments; designated court filing fees; 25% of the \$32 security surcharge collected in justice courts	1,344,394	6,042,763	7,157,177	229,980	Yes
1445 (JUD) State Courts Complex Account	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; after June 30, 1998, \$2 of the amount of a fine or bail forfeiture paid for a violation of Title 41, Motor Vehicles	3,568,945	4,420,976	5,106,900	2,883,021	Yes
1446 (JUD) Guardian Ad Litem Services Account	1.75% of collected surcharge established in UCA 63-63a-1 (Fund 828 - surcharge fines) but not to exceed amounts appropriated; contributions from the issuance of children's issues license plates	131,984	341,402	373,500	99,886	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	235,893	972,971	736,054	472,810	Yes
1448 (JUD) Nonjudicial Adjustment Account	financial penalties	1,110,014	606,831	711,429	1,005,416	Yes
1449 (JUD) Online Court Assistance Program	\$20 filing fee	242,313	120,868	76,786	286,394	Yes
1450 (JUD) Substance Abuse Prevention Account	surcharge on criminal fines, penalties, and forfeitures	62	908,635	908,697	(0)	Yes
1451 (JUD) Trust Account Support	interest on funds held by the court in trust	606	831,120	831,000	726	Yes
1480 (LBR) Workplace Safety Account	0.25% of the premium income remitted to the state treasurer (UCA 59-9-1012(c))	(86)	1,227,670	975,149	252,435	Yes
1485 (LBR) Industrial Accident Rest Account	0.5% of the premium income remitted to the state treasurer (UCA 59-9-1012(c)(iv))	233,989	2,803,310	2,769,800	267,499	Yes
1490 (PED) Autism Awareness Restricted Acct	plate contributions; private contributions; donations or grants from public or private entities	14,167	13,831	5,000	22,998	Yes
1500 (TAX) Alcoholic Beverage Enforcement & Treatment Rest Acct	a portion of beer tax; appropriations; interest	1,643,802	5,480,300	5,463,800	1,660,301	Yes
1501 (TAX) Remote Sales Restricted Account	sales tax revenues in excess of \$7,279,673; interest	78,383	357	0	78,739	Yes

FY 2014 PRELIMINARY FUND BALANCES

1502 (TAX) State Tax Commission Administrative Charge Account	local sales and use tax; transient room tax; resort tax; public transit tax; tourism tax; botanical / cultural / zoo / arts tax; hospital tax; fee for administration of the municipal telecommunications license tax; county option	312,842	9,888,868	9,513,600	688,111	Yes
1503 (TAX) Rural Healthcare Facilities Account	appropriations	0	555,000	555,000	0	Yes
1504 (TAX) Electronic Payment Fee Restricted Account	fees	775,037	4,272,406	5,047,444	(0)	Yes
1520 (TRS) Abortion Litigation Account	grants; 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	105,000	0	Yes
1560 (ABC) Underage Drinking Prev Media & Campaign Rest Acct	0.6% of total gross revenue from the sale of liquor, as determined by the two preceding fiscal years	5,020	3,468	0	8,488	Yes
1570 (AG) Mortgage & Fin Fraud Investigation & Prosec Rest Acct	\$2,000,000 of deposits from the Foreclosure Fraud Settlement Agreement	0	0	0	0	Yes
<b>General Fund Restricted Funds Total</b>		<b>337,604,630</b>	<b>468,957,335</b>	<b>437,294,672</b>	<b>369,267,294</b>	

Special Revenue Fund / Education Fund						
2400 (PED) Uniform School Fund Unrestricted	escheats and various other taxes and fees	12,373,205	27,132,093	21,000,000	18,505,297	Yes
2410 (PED) Education Support Office Indirect Cost Pool	transfers from Uniform School Fund (Fund 240) to cover indirect costs	0	0	0	0	Yes
2420 (PED) Invest More for Education Account	contributions; interest	0	5,047	0	5,047	Yes
2430 (PED) Professional Practices Restricted Subfund	new or reinstated license fees	3,268,557	1,431,979	1,829,211	2,871,325	Yes
2440 (PED) Growth in Student Population Restricted Account	appropriations; donations	58	0	0	58	Yes
2450 (PED) Teacher Salary Supplemental Restricted Account	appropriations	981,371	5,000,000	5,557,510	423,861	Yes
2455 (PED) Charter School Revolving Account	appropriations; proceeds from loan repayments; interest	6,494,232	59,054	0	6,553,285	Yes
2456 (PED) School Building Revolving Account	loan repayments; interest on loans	9,468,226	111,005	0	9,579,231	Yes
2460 (FIN) Education Fund Budget Reserve Account	up to 50% of the revenue surplus of the Education Fund; appropriations; interest	269,361,786	0	0	269,361,786	Yes
2470 (PED) Interest & Dividends Account	interest and dividends derived from the investment of monies in the Permanent State School Fund; interest on account monies	38,116,739	40,535,745	37,973,645	40,678,839	Yes
2475 (PED) Charter School Reserve Account	contributions from participating charter schools; appropriations; interest; grants; donations	3,269,400	902,412	50,000	4,121,812	Yes
2480 (PED) Education Fund	various taxes and fees, e.g. income taxes	286,813,994	3,828,272,044	3,773,751,370	341,334,668	Yes
<b>Special Revenue Fund / Education Funds Total</b>		<b>630,147,567</b>	<b>3,903,449,379</b>	<b>3,840,161,735</b>	<b>693,435,210</b>	

Special Revenue Fund / Transportation Fund						
2800 (DOT) Transportation Fund Unrestricted	federal revenue; motor fuel tax; license tax; registration fees; drivers education tax; highway right-of-way (utility) permit fees and related service fees (UCA 72-7-102(5)); longitudinal	96,293,805	956,146,234	957,907,251	94,532,787	Yes

	communication access fees (UCA 72-7-108(6))					
2805 (DOT) Highway Projects Within Counties Fund	county sales and use tax of 0.25%	0	1,488,017	1,488,017	0	No
2810 (DOT) Transportation Inventory Fund	administrative to account for inventory	12,633,264	0	(328,318)	12,961,582	No
2815 (DOT) Local Transportation Corridor Preservation Revolving	local option transportation corridor preservation fee imposed by county; appropriations; contributions; interest; rent / sale of real property acquired with fund monies; bond proceeds; county option sales and use tax	40,535,015	19,195,565	9,659,110	50,071,470	Yes
2820 (DOT) Aeronautics Restricted Account	aviation fuel tax; airport licensing fees; registration fees	7,339,540	6,402,418	6,917,857	6,824,101	Yes
2830 (DOT) Marda Dillree Corridor Preservation Fund	motor vehicle rental tax; appropriations; contributions; interest; bond proceeds	3,725,852	11,731,939	11,797,050	3,660,741	Yes
2835 (DOT) Tollway Special Revenue Fund	tolls; appropriations; contributions; interest; repayments and interest on account monies	459,140	788,535	831,722	415,952	Yes
2845 (DOT) County of 1st Class St Hwy Prg Fund	0.25% of Salt Lake County public transit tax; 0.25% local option sales and use tax to fund corridor preservation projects; corridor preservation fee imposed on a county of first class per 41-1a-1222; interest; contributions	20,909,854	45,378,514	39,583,906	26,704,462	No
2846 (DOT) County of 2nd Class St Hwy Prg Fund	contributions; local option sales and use tax to fund airport; highway; or public transit projects or services; interest	0	6,248,983	6,113,983	135,000	No
2847 (FIN) 2010 SL County Rev Bond Sink Fund	transfers from the County of the First Class State Highway Projects Fund	0	6,166,187	6,166,187	0	No
2855 (DPS) Uninsured Motorist Identification Restricted Account	fees; interest	5,678,269	2,826,718	2,176,823	6,328,164	Yes
2860 (DPS) Public Safety Motorcycle Education	\$5 of the annual registration fee for registered motorcycles; \$2.50 of the fee for Class M driver licenses	2,113,558	549,610	325,900	2,337,268	Yes
2865 (DPS) Department of Public Safety Restricted Account	fees from driver's licenses; school operator licenses, commercial testing only school licenses, renewals, extensions, reinstatements, rescheduling, and identification cards; administrative fees; appropriations; impound fees	6,294,990	31,467,495	29,290,200	8,472,285	Yes
<b>Special Revenue Fund / Transportation Funds Total</b>		<b>195,983,287</b>	<b>1,088,390,214</b>	<b>1,071,929,687</b>	<b>212,443,814</b>	

<b>Special Revenue Fund / Nonmajor Governmental Funds</b>						
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.	269,254	0	112,023	157,231	No
2005 (AG) Attorney General Litigation Fund	settlements and judgments	1,616,680	15,927	620,620	1,011,986	Yes

FY 2014 PRELIMINARY FUND BALANCES

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	307,427	500	126,226	181,701	No
2020 (CPB) State Capitol Fund	donations from private persons \ foundations; appropriations; monies from the federal government	1,896,848	745,056	388,247	2,253,658	No
2040 (CRC) Architecture Education & Enforcement Fund	surcharges on initial, renewal, and reinstatement licensure fee; administrative penalties; interest earned	20,856	19,276	10,766	29,366	No
2045 (CRC) Consumer Protect Education & Training Fund	penalties; fines; settlements	500,000	340,959	340,959	500,000	No
2050 (CRC) Cosmetologist/Barber, Esthetician, Electrologist Fund	administrative penalties	101,249	43,523	9,836	134,935	No
2055 (CRC) Land Surveyor/Engineer Education & Enforcement Fund	surcharge on licensing fees; penalties; fines; interest earned	86,040	2,891	41,410	47,521	No
2060 (CRC) Landscapes Architects Education & Enforcement Fund	surcharge on application fee (not to exceed 50%); fines; interest earned	4,037	3,920	1,586	6,370	No
2065 (CRC) Physicians Education Fund	administrative penalties ordered and collected; interest earned	61,789	21,395	13,800	69,385	No
2070 (CRC) Real Estate Education, Research, & Recovery Fund	fees (surcharges)	1,021,617	135,495	218,109	939,003	No
2075 (CRC) Residence Lien Recovery Fund	assessment from licensed contractors and fund members; interest earned; fines; penalties	2,302,538	324,215	430,518	2,196,236	No
2080 (CRC) Residential Mortgage Loan Educ, Research & Recovery Fd	additional license application and renewal fee; interest	397,465	120,149	109,746	407,867	No
2085 (CRC) Securities Investor Education/Training/Enforcement Fd	civil penalties; fines; interest	287,247	170,168	276,766	180,649	No
2090 (DAS) Child Welfare Parental Defense Fund	appropriations; participating counties; private contributions	84,775	417	7,056	78,136	No
2096 (DAS) State Archives Fund	donations; deposits; contributions; gifts; endowment; devise; bequest of real property, personal property, or service	360	2,000	0	2,360	No
2100 (DAS) State Endowment Fund	tobacco settlement proceeds; 50% of interest / dividend earnings on tobacco monies; excess severance tax revenues (UCA 51-9-305); donations	137,249,383	22,259,008	0	159,508,392	Yes
2105 (DAS) Office of State Debt Collection Fund	appropriations; fees; interest collected on outstanding accounts receivables	543,727	1,801,472	1,837,048	508,151	No
2110 (DHA) History Donation Fund	donations	308,368	1,492	315	309,545	No
2115 (DWS) Navajo Revitalization Fund	appropriations; 33% of severance taxes from existing wells and 80% of taxes from new wells beginning production on or after July 1, 1996 (the maximum deposit cannot exceed \$3,000,000 in beginning in FY 2008)	10,855,022	2,894,987	2,009,426	11,740,583	No
2130 (DHA) State Library Donation Fund	donations	1,247,508	7,279	0	1,254,787	No
2135 (DWS) Uintah Basin Revitalization Fund	appropriations; 33% of severance taxes collected on wells that began production prior to July 1, 1995 and 80% of taxes collected on wells that	25,524,951	6,661,137	6,417,553	25,768,535	No

	commenced production after July 1, 1995					
2140 (DHA) UAC Art & Publication Fund	donations	386	1	388	0	No
2145 (DHA) State Arts Endowment Fund	appropriations; interest; federal grant	278,192	15,063	6,559	286,697	No
2150 (DHA) State History Endowment Fund	appropriations; interest; donations	110	0	110	0	No
2151 (DWS) Qualified Emergency Food Agencies Fund	state sales and use tax revenues	74,079	915,002	828,715	160,365	No
2153 (DWS) Intermountain Weatherization Training Fund	private contributions; donations; fees; appropriations; interest	3,025	11,278	12,543	1,760	No
2155 (DEQ) Hazardous Substance Mitigation Fund	voluntary contributions; civil penalties; appropriations; recovered costs; interest	18,227,476	391,632	3,630,830	14,988,278	No
2165 (DAG) Salinity Offset Fund	money from DWQ related to the Colorado River Salinity Offset Program; grants from governments; grants from private entities; interest	522,938	41,776	170	564,545	No
2180 (DHS) Out & About Homebound Transportation Assistance Fund	donations; interest	126,010	25,758	0	151,769	No
2185 (DHS) State Development Center Miscellaneous Donation Fund	donations; interest	571,360	263,829	262,911	572,277	No
2190 (DHS) State Development Center Workshop Fund	contracts for services; interest	6,379	127,968	128,305	6,043	No
2200 (DHS) State Hospital Unit Fund	gifts and donations; hospital fund raising projects	320,421	34,938	19,111	336,248	No
<b>2201 (DHS) Utah State Developmental Center Land Fund</b>	<b>sale, lease, or disposition of real property and water rights associated with the developmental center; interest</b>	<b>0</b>	<b>448,172</b>	<b>0</b>	<b>448,172</b>	<b>No</b>
2206 (DHS) Respite Care Assistance Fund	gifts; grants; devises; donations; bequests of real property, personal property, or services	693	0	693	0	No
2210 (DNR) OGM - Abandoned Mine Reclamation Fund	recovered liens; fees and fines; federal grants; donations	2,280,815	18,961	0	2,299,776	No
2215 (DNR) Utah Geological Survey Sample Library Fund	donations or contributions from individuals, companies, organizations, or government entities; interest earned	78,377	396	0	78,773	Yes
2230 (DOC) Sexually Explicit Business & Escort Service Fund	sexually explicit business and escort service tax; interest	1,982	217	0	2,199	Yes
2235 (DOH) Organ Donation Contribution Fund	donations	63,537	17,914	(75)	81,525	No
2240 (DOH) Women, Infants, & Children Supplemental Food Prg Fund	private grants	450,000	(450,000)	0	0	Yes
2241 (DOH) Hospital Provider Assess Exp Spec Rev Fund	a new assessment for Medicaid hospital providers; penalties and interest imposed under the new act; funds received as donations; appropriations	4,248,329	50,352,307	48,500,000	6,100,636	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	3,466,481	3,206,746	259,735	No
2250 (DOH) Traumatic Brain Injury Fund	gifts, grants, donations; appropriations	70,817	200,000	120,518	150,299	No
2251 (DOH) Traumatic Spinal Cord & Brain Injury Rehab Fund	gifts, grants, donations; appropriations	410,355	170,434	137,514	443,274	No

# FY 2014 PRELIMINARY FUND BALANCES

2255 (DOT) Wire Estate Memorial Fund	interest	161,497	733	454	161,776	No
2260 (DWS) Child Care Fund	donations; grants; interest	23,772	119	0	23,891	No
2265 (DWS) Refugee Services Fund	federal grants; donations	12,043	18,290	11,684	18,649	No
2280 (DNR) Natural Resources Reclamation Fund	interest	150,122	758	0	150,880	No
2290 (FIN) Waste Tire Recycling Fund	fee on retail tire sales	1,649,539	3,123,773	2,156,873	2,616,439	No
2310 (GOV) CCJJ Juvenile Accountability Incentive Block Grant Fund	federal revenue; interest	429,159	5,949	0	435,108	No
2315 (GOV) Crime Victim Reparations Fund	assessments against criminals	3,038,107	10,180,452	10,839,031	2,379,527	Yes
2320 (GOV) State Elections Grant Fund	Federal Funds	(0)	321,450	321,450	(0)	No
2321 (GOV) CCJJ Justice Assistance Grant Fund	federal revenue; interest	482,935	10,910	0	493,846	No
2322 (GOV) Transient Room Tax Fund	FY 07 - 27 the first 15% of transient room tax to be deposited in the fund	1,049,601	2,458,036	3,312,568	195,069	No
2323 (GOV) Private Proposal Exp Spec Rev Fund	proposal fees	7,000	0	0	7,000	No
2330 (INS) Insurance Fraud Vic Restitution Fund	restitution to persons harmed by fraudulent insurance acts	0	745,844	288,111	457,733	No
2335 (INS) Title Insurance Recovery Educ & Research Fund	assessments on title insurance producers; amounts recovered by the department under subrogated rights; interest earned on fund monies	406,257	40,849	7,403	439,704	No
2340 (PED) Child Nutrition Program Commodities Fund	collections from daycare centers that receive government commodities	(423)	3,102	2,534	146	No
2345 (PED) Utah Community Center for the Deaf Fund	contribution; reimbursement for programs; vending machines	30,394	5,296	13,569	22,121	No
2355 (PED) Visually Handicapped Fund	contributions	991,314	8,657	500,000	499,972	No
2360 (PSC) Universal Public Telecommunications Service Support Fd	surcharges; penalties	2,869,091	11,141,879	9,418,178	4,592,792	No
2380 (DVA) Utah Veterans' Nursing Home Fund	donations, gifts, or bequests; federal and state funds	3,920,548	14,624,597	14,879,422	3,665,723	No
2390 (DPS) Alcoholic Beverage Control Act Enforcement Fund	% of gross revenue from liquor sales; interest	2,907,949	3,497,603	3,667,786	2,737,766	No
<b>Special Revenue Fund / Nonmajor Governmental Funds Total</b>		<b>230,551,326</b>	<b>137,811,694</b>	<b>115,246,111</b>	<b>253,116,909</b>	

<b>Permanent Fund / Trust Lands</b>						
3510 (TLA) USU-Principle, Permanent Fund	land sales	2,239,246	1,022,864	0	3,262,110	Yes
3515 (TLA) Deaf School-Principle, Permanent Fund	land sales	497,887	1,562,838	0	2,060,725	Yes
3520 (TLA) Utah State Hospital-Principle, Permanent Fund	land sales	3,062,701	370,119	0	3,432,820	Yes
3525 (TLA) Institution for the Blind-Principle, Permanent Fund	land sales	16,283,855	2,824,687	0	19,108,543	Yes
3530 (TLA) Miners Hospital-Principle, Permanent Fund	land sales	45,520,623	8,102,014	0	53,622,637	Yes
3535 (TLA) Normal School-Principle, Permanent Fund	land sales	3,648,922	955,477	0	4,604,399	Yes
3540 (TLA) Public Building-Principle, Permanent Fund	land sales	32,871	30	0	32,901	Yes
3545 (TLA) State Youth Development Center-Principle, Permanent Fd	land sales	959,291	176,385	0	1,135,676	Yes
3550 (TLA) Reservoir-Principle, Permanent Fund	interest	5,207,424	1,525,095	0	6,732,519	Yes

FY 2014 PRELIMINARY FUND BALANCES

3555 (TLA) Permanent State School Fund	interest and dividends; land sales; revenue from operations; \$1.50 off-highway reg fees and off-highway vehicle user fees; impounded livestock sold at auction where owner can't be determined (UCA 4-25-14)	1,605,655,426	381,466,676	0	1,987,122,102	Yes
3560 (TLA) School Mines-Principle, Permanent Fund	land sales	3,241,188	471,610	0	3,712,798	Yes
3565 (TLA) University of Utah Land-Principle, Permanent Fund	interest	3,910,815	595,358	0	4,506,173	Yes
<b>Permanent Fund / Trust Lands Total</b>		<b>1,690,260,249</b>	<b>399,073,155</b>	<b>0</b>	<b>2,089,333,404</b>	

<b>Capital Projects Fund</b>						
2806 (DOT) Critical Highway Needs Fund	contributions; appropriations; sales and use tax revenues	0	0	0	0	No
2900 (DOT) Transportation Investment Fund of 2005	voluntary contributions; appropriations; Centennial Highway Fund revenue sources; interest	434,802,748	804,973,572	637,913,912	601,862,407	Yes
2910 (DOT) Centennial Highway Fund	voluntary contributions; appropriations; registration fees; sales and use tax amounts; interest; the clean special fuel tax certificate surcharge under UCA 59-13-304(3)	0	0	0	0	Yes
3000 (FCM) Capital Projects Fund	appropriations; institution funding; agency funding	100,783,119	389,589,814	368,983,118	121,389,815	No
3250 (FCM) SBOA Capital Projects	appropriations; institution funding; agency funding	1,549,808	5,949	55,949	1,499,808	Yes
<b>Capital Projects Funds Total</b>		<b>537,135,675</b>	<b>1,194,569,335</b>	<b>1,006,952,979</b>	<b>724,752,030</b>	

<b>Debt Service Fund</b>						
4000-4119 (FIN) General Obligation Debt Service	bond proceeds; appropriations	6,683,905	909,017,229	908,407,990	7,293,144	Yes
4300-4330 (FIN) Lease Revenue and Water Recap Debt Service	bond proceeds; interest; rental income from lease rents	1,745,388	24,623,358	26,009,003	359,742	Yes
<b>Debt Service Funds Total</b>		<b>8,429,293</b>	<b>933,640,587</b>	<b>934,416,993</b>	<b>7,652,887</b>	

**Proprietary Funds**

<b>Enterprise Funds</b>						
5100 (REG) Board of Regents-Student Assistance Fund	insurance premiums; appropriations; transfers	0	0	0	0	Yes
5110 (DWS) Unemployment Compensation Fund	employer contributions; federal revenue; investment interest; penalty and interest; employer reimbursement	675,521,370	393,946,857	239,762,331	829,705,896	Yes
5210 (FIN) State Revolving Fund for Drinking Water Projects	appropriations; money from Fund 128 to meet federal match; repayment of loans; investment income; Federal Funds; interest on loans which goes to this fund or Fund 129 - Hardship Grant	141,054,944	9,257,973	805,653	149,507,265	Yes
5215 (FIN) Drinking Water SRF Hardship Fee Account	hardship fees; interest	4,360,276	460,832	285,829	4,535,280	Yes
5235 (FIN) Utah Drinking Water Loan Program Subaccount	appropriations; principle repayment of loans; interest from loans which is recorded in Fund 129; sales tax revenue (UCA 59-12-103)	50,261,504	3,588,588	1,943,878	51,906,214	Yes
5240 (FIN) Hardship Grant Program for Drinking Water Projects	interest on loans; hardship assessments; appropriations; investment income	1,479,552	1,032,098	1,078,167	1,433,482	Yes

FY 2014 PRELIMINARY FUND BALANCES

5245 (FIN) Drinking Water Origination Fee Subaccount	the origination fee for loans made by the Drinking Water Board within the Drinking Water Security Subaccount	109,507	49,950	74,934	84,523	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	424,354	50,150	69,812	404,692	No
5250 (FIN) Water Quality SRF Hardship Assessment	hardship fees; interest	12,931,187	2,014,160	3,516,744	11,428,602	Yes
5255 (FIN) Utah State Revolving Fund for Wastewater Projects	appropriations; Federal Funds; transfers from Wastewater Loan Program Fund 135 for state match; interest on loans	243,332,012	4,348,421	3,626,000	244,054,433	Yes
5260 (FIN) Utah Wastewater Loan Program Subaccount	appropriations; principal repayment of loans; interest goes to fund 136; sales tax revenue (UCA 59-12-103(5))	54,051,336	7,247,464	1,640,670	59,658,130	Yes
5265 (FIN) Hardship Grant Program for Wastewater Projs Sub Acct	interest on loans; hardship assessments; appropriations; investment income on balances in this fund and the Utah Wastewater Loan Program Subaccount (Fund 135)	1,187,119	259,905	333,132	1,113,893	Yes
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)	27,890	0	27,079	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	523,730	2,180	90,960	434,950	No
5270 (FIN) Water Resources Construction Fund	appropriations; interest on loans; money from sale or management of certain reservoir land; charges assessed against water and power users; interest earnings	44,854,126	4,423,667	4,120,922	45,156,872	Yes
5275 (FIN) Water Resources Conservation & Development Fund	appropriations; sales of project water and power; repayments of loans (principle and interest); sales tax revenue (UCA 59-12-103); federal mineral lease funds	112,975,688	28,563,572	6,829,295	134,709,965	Yes
5276 (FIN) Water Resources C&D Pledged Loans	loan repayments	158,215,666	4,332,671	13,081,847	149,466,490	No
5277 (FIN) Water Resources 2010 Recap Rev Bond	bond proceeds	(5,395,488)	7,146,932	3,436,987	(1,685,544)	Yes
5280 (FIN) Water Resources Cities Water Loan Fund	appropriations of liquor control profits; loan repayments	15,996,977	126,439	0	16,123,416	Yes
5281 (FIN) Water Resources Cities Pledged Loans	loan repayments	10,402,469	168,490	0	10,570,959	No
5285 (FIN) Permanent Community Impact Loan Fund	mineral lease royalties and mineral bonus payments; appropriations; repayment of loans; interest earned	306,482,876	74,612,747	41,472,811	339,622,812	Yes
5290 (FIN) Permanent Community Impact Bonus Fund	70% bonus payments; repayment of loans; 12.16% bonus payments on exchanged land; appropriations; interest earned	321,527,503	9,879,565	29,625	331,377,443	Yes
5310 (FIN) Energy Efficiency Fund	monies appropriated to it by the legislature; monies received for the repayment of loans made from the fund; monies made available to the state for energy efficiency from any source; interest earned on the fund	817,875	1,742	625	818,992	No

FY 2014 PRELIMINARY FUND BALANCES

5311 (FIN) USEP Revolving Loan Fund (ARRA)	Federal Funds	2,861,108	9,861	1,000	2,869,969	No
5415 (WRE) Water Resources Investigation Account	board allocation; billings from projects	1,788,004	398,319	551,970	1,634,352	Yes
5420 (DWS) OWHTF-Farmer Home	Federal Funds; appropriations (match funds)	554,444	1,357	34,978	520,823	Yes
5423 (DWS) OWHTF-Farmer Home Prog Income	loan repayments (principal) and interest from original loans paid out of Fund 199	2,972,492	749,788	1,216,857	2,505,423	No
5426 (DWS) OWHT-Fed Home	Federal Funds (interest earned on these loans is transferred to Fund 158)	47,772,997	6,378,365	3,278,480	50,872,882	Yes
5429 (DWS) OWHT-Fed Home Income	loan repayments (home income); interest on loans (earned from fed home (Fund 191)); interest on PTIF investments	15,500,508	3,428,551	4,157,051	14,772,007	Yes
5432 (DWS) OWHTF-Housing Loan Fund	General Fund appropriations used to match federal home funds	10,650,967	161,759	1,200,379	9,612,347	Yes
5435 (DWS) OWHTF-State Home Income	Federal Funds (from loan repayments)	7,674,934	1,905,145	(148,050)	9,728,129	Yes
5438 (DWS) OWHTF-Low Income Housing	appropriations	21,676,684	4,579,457	2,334,811	23,921,330	Yes
5441 (DWS) OWHTF-Low Income Housing-PI	loan repayments (principal) and interest from original loans paid out of Fund 199	5,143,422	2,573,541	2,278,820	5,438,143	No
5444 (DWS) OWHTF-Critical Needs	program income; interest earned on loans; funds that lapse from previous fiscal year critical needs General Fund appropriations; investment income	132,364	290	109,582	23,071	Yes
5446 (DWS) OWHTF-Escrow Tracking	repayments on advances for escrow payments; interest	10,000	0	10	9,990	Yes
5447 (DWS) OWHTF-Rental Rehab	Federal Funds; contributions; appropriations; loan repayments	372,112	13,929	762	385,279	Yes
5448 (DWS) OWHLF Multi-Family Hous Preserv Revolv Loan	Federal Funds; contributions; appropriations; loan repayments	1,772,165	34,145	64,403	1,741,908	Yes
5449 (DWS) OWHLF Innovative Weatherize Loan Prog Fund	Federal Funds; Dedicated Credits	1,979,977	29,267	0	2,009,244	No
5450 (DWS) HOPWA Loans	Federal Funds	7,841	0	6,840	1,001	No
5460 (DAG) Agriculture Resource Development Fund	appropriations; sales and use tax receipts; repayments of loans made from the fund; money made available to the state for agriculture resource development from any source; interest earned	29,194,965	1,141,879	763,403	29,573,441	Yes
5465 (DAG) State Utah Rural Rehabilitation Loan Fund	appropriations; repayments of loans made from the fund; interest earned; appropriations from the Agriculture Resource Development Fund (1998-99)	18,913,598	529,962	257,188	19,186,372	Yes
5470 (DAG) Federal Rural Rehabilitation Loan Fund	repayment of loans made from the fund; interest earned	4,565,184	167,947	9,000	4,724,131	Yes
5475 (DAG) Utah Dairy Commission	assessments	0	0	0	0	Yes
5480 (ABC) Alcoholic Beverage Control-Liquor Control Fund	sale of liquor; fees from licenses and permits	(659,401)	397,263,612	382,265,610	14,338,601	Yes
5481 (TAX) Markup Holding Fund	markup collected by DABC	14,998,002	156,317,700	171,315,702	0	Yes
5485 (DEQ) Petroleum Storage Tank Loan Fund	appropriations; investment income; principal and interest received from the repayment of loans	5,674,304	44,119	5,718,422	0	Yes

# FY 2014 PRELIMINARY FUND BALANCES

5486 (DEQ) Clean Fuel Conversion Fund	appropriations; public and private contributions; interest; loan repayments	1,619,716	8,518	231,936	1,396,298	Yes
5493 (DOC) Utah Correctional Industries Fund	sale of services; sale of products	6,103,103	25,374,709	25,585,655	5,892,157	Yes
5495 (TLA) Land Grant Management Fund	revenues from trust lands except revenues from sale of lands; interest earned; revenues from other activities of the director or administration; 50% of the revenue from mineral lease rentals and royalties from federal land exchange parcels	5,529,414	12,129,053	12,237,117	5,421,351	Yes
5500 (DOT) Infrastructure Loan Fund	appropriations; Federal Funds; state grants; contributions; repayments of fund monies; interest; money available transferred by the commission	4,061,916	20,235,789	0	24,297,705	Yes
5600 (INS) Federal High Risk Insurance Pool	premiums; federal reimbursements	(1,382,361)	4,220,660	2,844,689	(6,391)	No
5700 (DWS) State Small Business Credit Ini Prog Fund	grants; pay backs; bonuses; entitlements; transfers; bequests	3,486,913	4,439,583	1,350,126	6,576,370	No
<b>Enterprise Funds Total</b>		<b>2,364,089,144</b>	<b>1,193,679,598</b>	<b>939,866,966</b>	<b>2,617,901,775</b>	

<b>Internal Service Fund</b>						
6010 (DAS) Risk Management-Construction	premiums and surcharges; refunds, returns, dividends, from insurance carriers; proceeds from sale of salvage and subrogation recoveries	748,569	3,450	8,873	743,146	Yes
6020 (DAS) Risk Management-Administration Fund	premiums; interest earned; refunds and dividends from insurance carriers; proceeds from sale of salvage and subrogation recoveries	866,249	110	607,829	258,531	Yes
6030 (DAS) Risk Management-Workers' Compensation Fund	premiums collected through payroll; interest earned	743,912	7,251,644	7,444,032	551,524	Yes
6045 (DAS) Finance-Purchasing Card	sales of services	51,001	204,562	178,797	76,766	Yes
6050 (DAS) General Services-Central Printing Services	sales of services	1,486,514	3,086,454	2,910,942	1,662,026	Yes
6060 (DAS) General Services-Administration	sales of services	41,620	0	(1)	41,621	Yes
6070 (DAS) General Services-Central Mail Services	sales of services	369,761	13,270,805	13,184,946	455,620	Yes
6080 (DAS) General Services-Cooperative Contract Mgmt	sales of services	3,743,727	2,882,027	2,565,491	4,060,263	Yes
6085 (DAS) Consolidated Budget & Accounting	sales of services	35,308	1,470,395	1,456,757	48,946	Yes
6090 (DAS) Fleet Operations-Motor Pool	sales of services	33,673,611	30,536,039	28,856,121	35,353,529	Yes
6100 (DAS) Federal Surplus Property	fees and sales of service; appropriation	36,889	73,251	28,215	81,925	Yes
6110 (DAS) State Surplus Property	fees and sales of service; appropriation	601,891	528,571	765,296	365,166	Yes
6120 (DAS) Fleet Operations-Fuel Network	fees for services	3,330,711	39,203,584	39,875,458	2,658,837	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	17,824	503,075	511,513	9,386	Yes
6150 (DAS) DFCM-Facilities Management	sales of services; appropriations; donations	1,050,888	28,542,733	28,631,213	962,408	Yes
6155 (DAS) State Facility Energy Efficiency Fund	appropriations; monies received for repayment of loans made from fund; interest earned	2,262,121	4,672	0	2,266,793	Yes
6160 (HRM) Department of Human Resource Management	charges for services to other state agencies	1,544,231	11,362,225	11,178,167	1,728,289	Yes

FY 2014 PRELIMINARY FUND BALANCES

6600 (DNR) Natural Resources-Warehouse	billing of services	144,626	660,214	689,333	115,507	Yes
6680 (DTS) Enterprise Technology Fund	fees for services	9,899,954	116,063,822	114,653,919	11,309,857	Yes
6690 (DTS) Agency Services Fund	payments from state agencies for services	(148,693)	54,977,487	54,979,649	(150,854)	Yes
6900 (DAS) Risk Management-Property	premiums; interest earned; refunds and dividends from insurance carriers; proceeds from sale of salvage and subrogation recoveries	4,147,240	15,410,030	16,012,827	3,544,444	Yes
6910 (DAS) Risk Management-Auto	premiums; interest earned; refunds and dividends from insurance carriers; proceeds from sale of salvage and subrogation recoveries	377,126	1,583,668	2,062,480	(101,686)	Yes
6920 (DAS) Risk Management-Liability	premiums; interest earned; refunds and dividends from insurance carriers; proceeds from sale of salvage and subrogation recoveries	820,848	15,267,090	15,150,765	937,173	Yes
<b>Internal Service Funds Total</b>		<b>65,890,173</b>	<b>342,885,911</b>	<b>341,752,623</b>	<b>67,023,461</b>	

**Fiduciary Funds**

<b>Investment Trust Fund</b>						
7000 (TRS) Public Treasurer's Investment Fund	money from state entities and outside entities	6,399,401,557	8,095,702,410	7,561,966,537	6,933,137,430	No
7010 (TRS) Undistributed Pool Earnings	interest	45,068,802	53,290,970	54,089,874	44,269,897	No
<b>Investment Trust Funds Total</b>		<b>6,444,470,359</b>	<b>8,148,993,380</b>	<b>7,616,056,411</b>	<b>6,977,407,327</b>	

<b>Private Purpose Trust Fund</b>						
7205 (DAS) Utah Navajo Royalties Holding Fund	Utah Navajo royalties; investment earnings; monies owed to the repealed fund	58,286,890	8,118,592	2,561,359	63,844,123	No
7210 (TRS) State Treasurer Unclaimed Property	all funds received under the Unclaimed Property Act; interest earnings	73,514,439	14,068,343	17,530,364	70,052,417	No
7220 (DEQ) Petroleum Storage Tank Trust Fund	petroleum storage tank fees; interest earned; underground storage tank installation company permit fees; environmental surcharge	(15,894,500)	11,233,316	3,430,374	(8,091,558)	No
7221 (DEQ) Petroleum Storage Tank Cleanup Fund	voluntary contributions; appropriations; recovered costs from responsible parties equal to their proportionate share of liability as determined by UCA 19-6-424.5; interest	4,909,294	1,544,162	475,429	5,978,027	No
7222 (DEQ) Petroleum Damage Settlement Fund	petroleum storage tank settlements	480,073	2,354	338,802	143,625	No
7230 (REG) Utah Education Savings Plan Trust	funds from participants in the public trust; gifts; grants; appropriations	5,872,076,967	1,865,386,716	266,743,023	7,470,720,660	No
7240 (LBR) Employers' Reinsurance Fund	insurance premium tax	(69,304,326)	17,180,436	279,135	(52,403,025)	No
7241 (LBR) Uninsured Employers' Fund	insurance premium tax; employer penalties; a penalty of employer's for not filing an injury report; per UCA 34a-2-407(8)(c); civil assessments related to filing injury reports	5,622,792	3,372,384	3,505,164	5,490,011	No
7250 (FIN) Flexible Benefit Fund-Even Years	employee salary reduction through payroll	0	4,190,384	3,879,026	311,358	No
7251 (FIN) Flexible Benefit Fund-Odd Years	employee withholding	326,625	4,279,075	4,605,700	0	No

FY 2014 PRELIMINARY FUND BALANCES

7260 (FIN) Indigent Inmate Trust Fund	proceeds received from counties that impose the additional tax levy by ordinance under UCA 67-5c-101(5); appropriations; interest	993,470	4,739	7,057	991,151	No
7261 (FIN) Indigent Capital Defense Trust Fund	monies from participating counties; appropriations; interest	322,647	478,920	290,233	511,334	No
7270 (DHA) Ethnic Arts Endowment	federal grant; interest earnings; donations	183,707	836	0	184,543	No
7275 (DHA) Ind Arts Endowment	federal grant; interest earnings; donations	616,938	2,859	0	619,797	No
7280 (DEQ) Moab Mill Reclamation Trust Fund	proceeds from liquidation of a trust fund	0	0	(542)	542	No
7290 (DHS) Human Services Client Trust Fund	client's assets; donations from fund raising	872,140	4,332,710	3,957,287	1,247,563	No
7300 (DHS) M N Warshaw Trust Fund	proceeds from will	149,109	753	0	149,862	No
7305 (DHS) State Development Center-Patient Account	Supplemental Social Security; civil service retirement; client earnings and deposits; interest	750,846	1,950,599	1,964,367	737,079	No
7310 (DHS) State Hospital Patient Trust Fund	patient's funds; interest on funds at local bank	74,652	1,179,587	1,156,435	97,804	No
7315 (DNR) Bond & Surety Forfeiture Trust Fund	monies collected by the division as a result of bond or surety forfeitures; interest	823,154	141,291	41,301	923,143	No
7320 (DNR) Wildland Fire Suppression Fund	payments from counties; interest generated by the fund; appropriations	10,360,628	2,219,834	7,326,480	5,253,982	No
7325 (WRE) Water Commissioner Fund	assessments paid by water users	1,778,644	1,712,263	1,680,933	1,809,974	No
7340 (DOC) Inmate Agency Fund Draper	inmate earnings; friends and relatives; government refunds	2,828,594	17,887,284	17,524,803	3,191,075	No
7350 (PED) Utah Instructional Material Consortium	contributions from school districts	(10)	10	0	0	No
7355 (PED) Visually Handicapped Vendors	fees; vending machines	169,487	127,834	155,618	141,704	No
<b>Private Purpose Trust Funds Total</b>		<b>5,949,942,260</b>	<b>1,959,415,280</b>	<b>337,452,349</b>	<b>7,571,905,191</b>	

Pension Trust Fund			
7500 (FIN) Pension-Contributory System	employee contributions to the plan; earnings on investments		Yes
7510 (FIN) Pension-Non Contributory System	employee contributions to the plan; earnings on investments	Not yet available	No
7520 (FIN) Pension-Public Safety System	employee contributions to the plan; earnings on investments	Not yet available	No
7530 (FIN) Pension-Firefighters System	employee contributions to the plan; earnings on investments	Not yet available	No
7540 (FIN) Pension-Judges System	employee contributions to the plan; earnings on investments	Not yet available	No
7550 (FIN) Pension-Governors & Legislative Pension Plan	employee contributions to the plan; earnings on investments	Not yet available	No
7560 (FIN) Pension-401(k) Plan	employee contributions to the plan; earnings on investments	Not yet available	No
7570 (FIN) Pension-457 Plan	employee contributions to the plan; earnings on investments	Not yet available	No
7580 (FIN) Pension-IRA	employee contributions to the plan; earnings on investments	Not yet available	No
7590 (FIN) Pension-Roth IRA	employee contributions to the plan; earnings on investments	Not yet available	No
7600 (FIN) Pension-Health Reimbursement Accounts	employee contributions to the plan; earnings on investments	Not yet available	No
<b>Pension Trust Funds Total</b>		<b>Not yet available</b>	

Agency Fund						
8001 (FIN) Unemployment Insurance Agency	unemployment insurance from agency's payroll	(1,136,198)	2,324,655	1,445,133	(256,676)	Yes
8003 (FIN) Federal Withholding Tax Fund	federal income tax withheld from employees' earnings	110,775	84,682,098	84,661,055	131,818	Yes
8005 (FIN) Social Security Suspense Fund	FICA withheld	(91,892)	141,094,465	141,072,476	(69,903)	Yes
8007 (FIN) State Withholding Tax	state income tax withheld from employees' earnings	(532,799)	38,333,823	38,333,937	(532,914)	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	2,054,813	1,843,731	451,679	Yes
8015 (FIN) Security Surcharge/Fines	security surcharge fee	0	4,864,855	4,864,855	0	Yes
8016 (FIN) Surcharge Fines	surcharges imposed on felony and misdemeanor convictions and other offenses	9,249	18,778,893	18,781,718	6,425	Yes
8020 (FIN) Finance Suspense Fund	unknown or unidentified incoming funds	122,099	0	122,099	0	Yes
8021 (FIN) Finder Fund	income tax refunds; damaged and lost state warrants; garnishments; mutilated deposits; two-party checks	122,174	46,242,296	46,304,785	59,686	Yes
8025 (FIN) County Road & School Fund from Forest Reserves	federal forest leases; federal sales of certain properties	240	10,043,841	10,043,841	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	4,134,843	3,953,554	381,133	Yes
8035 (FIN) Mortgage Loan Escrows	escrow funds	20,085	43,461	43,573	19,974	Yes
8040 (FIN) Savings Bond Fund	employee deductions	0	0	0	0	Yes
<b>8045 (FIN) UT State Employees Charitable Fund</b>	<b>employee contributions</b>	<b>0</b>	<b>525,130</b>	<b>349,590</b>	<b>175,540</b>	<b>No</b>
8050 (DAS) OSDC Collections	victim restitution collections and payments; fines due to other government agencies	0	1,221,333	1,221,333	0	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	1,493,057	1,535,597	182,952	Yes
8070 (CRC) Consumer Protection Agency	court or judicially order settlements; administrative fines assessed under the Uniform Debt-management Services Act (UCA 13-42-133(6))	151,203	(7,987)	0	143,217	Yes
8080 (DAG) Beef Promotion Agency Fund	fee on cattle	133,232	(133,231)	0	1	Yes
8090 (DHS) Human Services-ORS Support Collections	prior to FY 2002: donations; beginning FY 2002: ORS 3rd-party collections	0	201,953,958	201,953,958	0	No
8115 (DOC) Corrections Inventory	inventory	0	9,290,463	9,290,463	0	Yes
8135 (DOT) Miscellaneous Agency Fund	vendor deposits; seminar registrations	119,118	269,842	348,562	40,398	Yes
8142 (DOT) Aeronautics Airport Agency Fund	excise tax on aircraft fuel	0	71,773,487	71,690,304	83,183	No
8150 (DPS) Public Safety-Seized Cash	cash and property seized during investigation and prosecution of drug related crimes	2,252,376	2,940,437	2,103,444	3,089,369	Yes
8151 (DPS) Public Safety Financial Responsibility	uninsured motorist's "bonds"	62,376	21,334	0	83,710	Yes
8160 (GOV) Lt Governor-Election File Fee Fund	filing fees	6,960	20,673	27,281	352	Yes

FY 2014 PRELIMINARY FUND BALANCES

8170 (JUD) Juvenile Courts Trust Account	finer; bail forfeitures; restitution payments	2,018,071	1,313,462	1,241,923	2,089,610	Yes
8171 (JUD) District Courts Trust Account	finer; bail forfeitures; restitution payments	29,287,326	30,404,758	30,630,368	29,061,716	Yes
8180 (LBR) Industrial Commission Seminar Fund	seminar receipts	7,684	30,230	37,914	0	Yes
8185 (LBR) Wage Claim Agency Fund	wage claims; 50% of penalties	13,068,844	787,104	271,332	13,584,617	No
8190 (MEC) Medical Education Council Agency Fund	pass through money	0	746	(302,265)	303,011	No
8200 (RET) Civil Fees Judges' Retirement Trust Fund	filing fees	1,245	1,528,558	1,528,903	900	Yes
8205 (RET) Firefighters' Retirement Trust & Agency Fund	fire insurance premium tax; life insurance premium tax	1,326,635	13,740,105	14,000,000	1,066,739	Yes
8210 (SAO) Property Tax Valuation	property tax fees; interest	2,944	2,452,509	2,450,512	4,941	Yes
8220 (TAX) Ad Valorem Tax Cash Bond	cash bonds	113,045	0	0	113,045	Yes
8221 (TAX) Ad Valorem Tax Withholding	cash bonds; centralized property tax	8,616	0	0	8,616	Yes
8222 (TAX) Botanical, Cultural, & Zoological Tax	sales tax	3,598,210	32,550,438	31,616,826	4,531,822	Yes
8223 (TAX) Car and Bus Company Trust	property tax	999,918	9,186,911	9,186,911	999,919	Yes
8224 (TAX) Motor Vehicle Reg & City 1st Class Fee Collections	county portion of motor vehicle registration fees; 20% of the corridor preservation fee collected per UCA 41-1a-1222	50,941	1,806,232	1,694,162	163,011	Yes
8226 (TAX) Education Tax Check Off Lease Refunding	tax check off	31,203	27,498	30,434	28,268	Yes
8227 (TAX) General Fund Tax Cash Bond	cash bonds (UCA 59-14-201(3)) beginning September 28, 2010	76,229	1,520	0	77,750	No
8229 (TAX) License Plate Contributions-Non FINET Entities	fees collected from persons desiring children's issues license plates where the fees belong to the Children's Museum of Utah; contributions collected from persons obtaining a collegiate license plate	200	923,808	923,808	200	Yes
8230 (TAX) Local & Optional Taxes	emergency services telephone charge for the U of U Poison Control Center; sales and use tax imposed by towns	5,283,130	237,214,013	236,841,289	5,655,854	Yes
8231 (TAX) Local Sales Tax for Sports Facilities Diversion	1/64% sales tax	26,181	0	26,181	0	Yes
8232 (TAX) Local Transit Authority	sales tax	25,754,545	222,185,633	218,961,312	28,978,865	Yes
8233 (TAX) Municipal Energy Sales & Use Tax Fund	municipal energy sales tax	(62,517)	5,943,780	5,534,975	346,287	Yes
8234 (TAX) Rural County Hospital Tax	sales tax	315,124	3,101,405	3,044,471	372,058	Yes
8235 (TAX) Special Fuel Bond	surety bonds	12,837	0	0	12,837	Yes
8236 (TAX) Tax Commission Suspense	unidentified taxes; impound sales: IRP funds	206,815	4,417	0	211,232	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	14,364,692	14,374,423	1,379,793	Yes
8239 (TAX) Tax Suspense-Motor Vehicle Impound Sales	impound sales	19	219,205	0	219,224	Yes
8240 (TAX) Tourism Recreation, Cultural & Convention Facilities	tourism tax; recreation tax; cultural tax; convention facilities tax	216,188	1,938,783	1,912,781	242,190	Yes
8241 (TAX) Transient Room/Resort Tax	hotel room tax	14,146,998	126,251,988	123,240,923	17,158,063	Yes
8242 (TAX) Uniform Local Sales Tax	sales tax	62,803,577	634,569,459	625,723,720	71,649,316	Yes

FY 2014 PRELIMINARY FUND BALANCES

8243 (TAX) Withholding Tax Cash Bonds	surety bond	(3,941)	0	0	(3,941)	Yes
8280 (TLA) Earnings Clearing Fund	transfers	1,253,123	(29,608)	0	1,223,515	Yes
8290 (TLA) Land Board Suspense Agency	leases; sales; other revenue generating activities that occur on trust lands	3,952,477	(806,890)	0	3,145,587	Yes
8300 (TRS) State Treasurer Miscellaneous Investments	donations	22,573,390	772,714	0	23,346,105	No
8305 (TRS) Election Campaign Fund	General Fund	2,372	94,892	94,376	2,888	No
8310 (TRS) State Treasurer Higher Education City Bail	higher education fines	5,480	116,542	122,060	(38)	No
8320 (TRS) State Treasurer State Land Investment	interest; additional principle investments as allowed by law	(546,531)	44,281,235	44,641,819	(907,116)	No
<b>Agency Funds Total</b>		<b>189,902,264</b>	<b>2,026,942,678</b>	<b>2,007,820,444</b>	<b>209,024,498</b>	

Component Units

Component Unit						
9213 (INS) Comprehensive Health Insurance Pool	appropriations; policy premiums; interest	17,256,892	19,618,340	20,721,315	16,153,917	Yes
9214 (DBS) Schools for the Deaf & Blind Donation Fund	donations	351,849	197,159	67,076	481,932	Yes
9215 (DBS) Schools for the Deaf & Blind	appropriations; transfers; Title XIX services; grants; contracts for services; canteen sales	15,639,205	30,446,763	30,318,685	15,767,283	Yes
9238 (FIN) Ut Charter School Finance Authority	deposits received with charter school financing applications; admin fees; appropriations; other fees	60,000	160,000	120,000	100,000	Yes
<b>Component Units Total</b>		<b>33,307,946</b>	<b>50,422,262</b>	<b>51,227,076</b>	<b>32,503,132</b>	