



FY 2017 PRELIMINARY FUND BALANCES

EXECUTIVE APPROPRIATIONS COMMITTEE

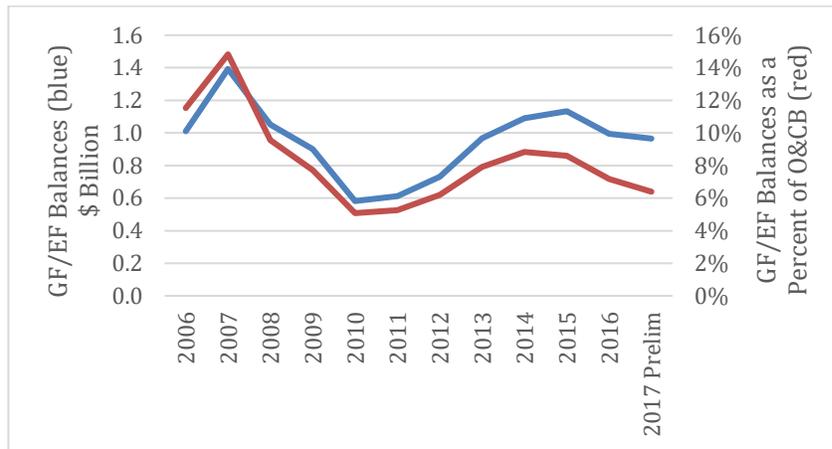
ISSUE BRIEF

SUMMARY

The Legislature creates, modifies, and eliminates restricted accounts and other funds for various purposes. Balances in the accounts are an important source of funding for the operations of governmental entities within the state. As of September 26, 2017, preliminary ending balances for FY 2017 in General Fund (GF) restricted accounts total \$364.2 million and preliminary ending balances in Education Fund (EF) restricted accounts total \$601.5 million including rainy day funds.

Combined the FY 2017 preliminary GF and EF restricted account ending balances total \$965.7 million - approximately 6.4 percent of total appropriations for operating and capital budgets that year. The 10-year low for these balances was \$581.8 million in FY 2010—approximately 5.1 percent of actual operating and capital budgets. The 10-year high was \$1.393 billion in FY 2007—approximately 14.8 percent of actual operating and capital budgets. Figure 1 shows combined GF and EF restricted account ending balances from FY 2006 to the present along with those balances as a percent of total operating and capital budgets.

Figure 1: History of General Fund and Education Fund Restricted Account Ending Balances (GF/EF Balances) and GF/EF Balances as a Percent of Operating and Capital Budgets (O&CB)



This issue brief:

- explains fund accounting;
- lists funds that have preliminary FY 2017 closing balances of less than negative \$100,000;
- summarizes balances for two accounts administered by the Department of Corrections regarding inmates and offenders;
- provides receipts in FY 2017 to the Utah State Employees Charitable Fund; and
- lists preliminary FY 2017 balances for restricted accounts and other funds.

FUND ACCOUNTING

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

FY 2017 PRELIMINARY FUND BALANCES

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.

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

Table 1: Summary of Preliminary FY 2017 Fund Balances

Fund Type / Fund Category	Preliminary FY 2017 Fund Balances			
	Beginning	Revenues	Expenses	Ending
Governmental Funds				
General Fund Restricted Funds	395,746,862	448,908,550	480,465,048	364,190,363
Special Revenue Funds / Education Funds	599,430,844	4,774,265,986	4,772,220,117	601,476,713
Special Revenue Funds / Transportation Funds	229,751,391	1,231,353,844	1,144,675,557	316,429,678
Special Revenue Funds / Nonmajor Gov. Funds	259,462,798	172,123,958	141,599,028	289,987,728
Permanent Funds	2,267,537,408	220,762,250	0	2,488,299,659
Capital Projects Funds	413,417,085	498,068,648	572,830,201	338,655,532
Debt Service Funds	11,181,332	444,968,403	447,578,854	8,570,881
Proprietary Funds				
Enterprise Funds	2,892,194,437	1,243,302,268	1,141,721,041	2,993,775,665
Internal Service Funds	79,837,730	288,760,756	281,496,754	87,101,733
Fiduciary Funds				
Investment Trust Funds	7,551,804,641	13,482,236,549	11,812,767,103	9,221,274,086
Private Purpose Trust Funds	9,345,081,814	84,208,709	72,921,076	9,356,369,446
Pension Trust Funds	Not yet available			
Agency Funds	245,310,093	2,395,648,854	2,379,338,346	261,620,601
Component Units				
Component Units	10,568,052	49,593,704	35,246,783	24,914,973

Tables 2, 3, and 4 are included in response to recommendations made to the Executive Appropriations Committee in the November 2013 report, [Review of “Off-budget” Funds and Operations](#). Table 2 provides brief explanations regarding the funds in this report that show ending balances of negative \$100,000 or less. Table 3 shows unaudited balances for two funds administered by the Department of Corrections that do not appear elsewhere in this report. Table 4 shows receipts to the Utah State Employees Charitable Fund.

Table 5 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. Table 6 details fund balances, expenditures, and revenues for each fund, and it contains a description of revenue sources and whether a fund requires an appropriation for expenditure. 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. New funds are in bold type. These numbers will not be finalized until they are audited in November.

Table 2: Preliminary Balances of Negative \$100,000 or Less

Fund Name	FY 2017 Preliminary Ending Balance	Explanation of Negative Balance
Proprietary Funds		
5495 (TLA) Land Grant Management Fund	(829,518)	The balance is due to a decrease in royalty accruals because of general market conditions.
6070 (DAS) General Services-Central Mail Services	(300,539)	State Mail lost about \$1 million in FY 2015 and FY 2016 due to declining mail volumes and a rate system that did not recover costs. State Mail is adjusting rates, eliminating certain routes, and taking other measures to reduce costs.
6910 (DAS) Risk Management-Auto	(139,066)	Risk Management experienced higher claims than it received in premiums during FY 2017. Consequently, Risk adjusted rates and deductibles for FY 2019.
6920 (DAS) Risk Management-Liability	(3,763,932)	Risk Management experienced higher claims than it received in premiums during FY 2017. Consequently, Risk adjusted rates and deductibles for FY 2019.
Fiduciary Funds		
7220 (DEQ) Petroleum Storage Tank Trust Fund	(8,756,568)	The balance will change pending receipt of a report from the actuary – it is likely to be negative due to the unfunded portion of future claims as determined by the actuary.
8007 (FIN) State Withholding Tax	(533,370)	The ongoing negative balance is the result of a duplicate payment (approximately \$500,000) made to the Tax Commission in the 1990s, believed to have occurred during the consolidation and creation of the Department of Workforce Services. The Division of Finance believes that taxes were collected and reported twice resulting in two payments to the Education Fund and creating the deficiency in this clearing account, and that the only way to fix this is an appropriation to the clearing account.
8142 (DOT) Aeronautics Airport Agency Fund	(248,386)	The deficit is due to the timing of the disbursement in relation to the receipt of cash. The deficit is resolved in FY 2018 and going forward.
8205 (RET) Firefighters' Retirement Trust & Agency Fund	(2,569,833)	The Division of Finance disbursed available funds and the Tax Commission made adjustments based on estimates resulting in the deficit. The deficit will be corrected next year and the division will no longer make disbursements until actual tax payments are made.

Table 3: Inmate Accounting and Offender Obligations Account Activity

Fund Name	Unaudited Account Activity			Bank Balance as of June 30, 2017
	Bank Balance as of June 30, 2016	Deposits	Withdrawals	
Inmate Accounting	2,002,097.63	10,642,585.42	10,604,934.86	2,039,748.19
Offender Obligations	564,807.43	6,247,705.77	6,730,187.53	82,325.67

Table 4: Utah State Employees Charitable Fund Receipts

Fund Name	FY 2017 Receipts
Utah State Employees Charitable Fund	287,935.33

Table 5: Organizational Chart of Funds

Fund Type	Fund Category	Fund Class	Number	On	
Governmental Funds			275		
General Fund	General Fund		137	Yes	
Special Revenue Fund	Education Fund	Uniform School Fund	8	Yes	
		Education Fund	4	Yes	
	Nonmajor Governmental Funds	Transportation Fund		14	Yes
		State Endowment Fund		1	No
		Environmental Reclamation		5	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		45	No	
Permanent Fund	Trust Lands		12	Yes	
Capital Projects Fund	Transportation Investment Fund of 2005		2	Yes	
	Nonmajor Governmental Funds	Capital Projects-General Government	2	Partial	
		Capital Projects-State Building Ownership Authority	1	Partial	
Debt Service Fund	Nonmajor Governmental Funds	Debt Service-General Government	11	Yes	
		Debt Service-State Building Ownership Authority	18	Yes	
Proprietary Funds			74		
Enterprise Funds	Unemployment Compensation Fund		1	Yes	
	Water Loan Programs		19	Some	
	Nonmajor Enterprise Fund	Housing Loan Programs		13	Yes
		Agriculture Loan Fund		3	No
		Energy Efficiency Project		3	Partial
		Alcoholic Beverage Control		2	No
		Utah Correctional Industries		1	Yes
		State Trust Lands Administration		2	Yes
		Transportation Infrastructure Loan Fund		2	No
	Permanent Community Impact		4	No	
Internal Service Fund	Internal Service Fund	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		
Fiduciary Funds			105		
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		16	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	21	No	
		State Courts	4	No	
		Deposits, Suspense, & Miscellaneous	34	No	
		Non-CAFR/Administrative Agency Fund	6	No	
Component Units			3		
Component Unit	Nonmajor Component Units	School for the Deaf & Blind	2	Yes	
		Utah Charter School Finance Authority	1	Yes	

Table 6: Preliminary FY 2017 Fund Balances

Fund Name	Revenue Source	Preliminary FY 2017 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
General Fund Restricted Funds		395,746,862	448,908,550	480,465,048	364,190,363	
1001 (CRC) Commerce Service Account	fees; fine monies collected by DOPL for violations of the Utah Building Standards Act	12,542,825	46,537,299	58,080,124	1,000,000	Yes
1002 (CRC) Factory Built Housing Fees Account	fees; interest	183,551	9,351	0	192,902	Yes
1003 (CRC) Nurse Education & Enforcement Account	administrative penalties	182,566	35,683	0	218,249	Yes
1005 (CRC) Secondhand Merchandise Operations Restricted Account	fees and civil penalties	402,138	53,787	60,500	395,425	Yes
1006 (CRC) Professional Geologist Education & Enforcement Account	surcharge on geologist license fees; administrative penalties	62,629	10,845	7,082	66,392	Yes
1007 (CRC) Utah Housing Opportunity Restricted Account	contributions deposited into the Utah Housing Opportunity restricted Account; contributions, donations, grants	9,451	21,090	0	30,541	Yes
1031 (DAG) Agricultural & Wildlife Damage Prevention Account	rangeland animals - annual fees for sheep, goats, cattle, and turkeys (head tax)	54,894	554,847	609,741	0	Yes
1032 (DAG) Horse Racing Account	license fees; fines	14,743	16,135	4,511	26,367	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	137,811	756,895	894,706	0	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	1,743,544	1,544,523	1,497,400	1,790,667	Yes
1036 (DAG) Invasive Species Account	appropriations; grants from the federal government; other grants	696,615	2,000,000	1,317,467	1,379,148	Yes
1050 (DWS) CDBG Loan Advances	Federal Funds; interest on loans	0	7,000	7,000	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	30,850	10,186	0	41,036	Yes
1053 (DWS) Pamela Atkinson Homeless Account	appropriations; tax check-offs on individual income tax returns which lapse from Homeless Trust; interest earnings	214,346	1,021,688	1,150,830	85,204	Yes
1054 (GOV) Industrial Assistance Account	appropriations; interest; loan repayments	23,474,827	1,079,667	3,454,129	21,100,366	No

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Fund Name	Revenue Source	Preliminary FY 2017 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
1056 (DHA) Humanitarian Service Restr Act	contributions via purchase of special group plate decal; contributions and grants	25,885	5,125	0	31,010	Yes
1057 (DHA) Martin Luther King, Jr. Civil Rights Support Restricted Account	contributions via purchase of special plate; contributions and grants	2,600	0	0	2,600	Yes
1059 (DHA) National Professional Men's Soccer Team Support of Building Communities Restricted Account	contributions via purchase of special plate; contributions and grants	0	27,250	27,250	0	Yes
1080 (DEQ) Water Quality-Provo River CUP Investment Fund	local water districts, counties, cities, and U.S. government; interest	0	0	0	0	No
1081 (DEQ) Environmental Voluntary Cleanup Restricted Account	application fees	12,106	165,920	174,271	3,755	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	2,678,014	6,696,810	6,442,494	2,932,330	Yes
1085 (DEQ) Petroleum Storage Tank Restricted Account	penalties and interest; lapsed appropriations	297,501	11,490	25,386	283,605	Yes
1086 (DEQ) Radioactive Waste Perpetual Care & Maintenance Account	annual fees; interest	6,209,706	475,223	0	6,684,930	Yes
1087 (DEQ) Underground Wastewater Disposal System Restricted Acct	testing and certification fees; disposal system installation fees; interest	114,952	46,742	38,528	123,166	Yes
1088 (DEQ) Used Oil Collection Administration Account	recycling fee; permits; penalties; grants; donations	928,175	640,945	693,324	875,795	Yes
1110 (DHS) Victims of Domestic Violence Services Account	court fines domestic violence	123,742	760,022	883,800	(36)	Yes
1111 (DHS) Children's Account	private contributions; birth certificate fee; appropriations	343,851	346,926	450,000	240,777	Yes
1112 (DHS) Intoxicated Driver Rehabilitation Account	court assessments	540	1,278,229	1,278,229	541	Yes
1116 (DHS) Choose Life Adoption Support Restricted Account	contributions via purchase of special plate; appropriations; contributions and grants	0	0	0	0	Yes
1117 (DHS) National Professional Men's Basketball Team Support of Women and Children Issues Restricted Account	contributions; donations; grants	25,225	38,550	50,000	13,775	Yes

Fund Name	Revenue Source	Preliminary FY 2017 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
1140 (DNR) Oil & Gas Conservation Account	fee levied on oil and gas; penalties; interest	555,227	3,338,337	2,204,914	1,688,650	Yes
1142 (DNR) Species Protection Account	royalties; interest	2,238,847	1,262,118	1,591,000	1,909,965	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	320,390	3,288	0	323,678	Yes
1155 (DPR) GF Boating Account	registration fees; fines; donations; motor fuel tax; license fees for vessel operators	1,967,329	5,561,843	5,310,451	2,218,721	Yes
1156 (DPR) Off-Highway Vehicle Account	registration fees; motor fuel tax; snowmobile registration fees; snowmobile user fee (out-of-state)	3,281,783	5,432,058	4,946,977	3,766,864	Yes
1157 (DPR) State Park Fees Restricted Account	proceeds from the sale or disposal of buffalo; charges for special services and use of facilities	16,556,517	22,640,162	18,030,700	21,165,978	Yes
1158 (DPR) Off-highway Access & Education Restricted Account	contributions deposited into the off-highway access and education restricted account; contributions, donations, or grants	59,895	13,417	0	73,312	Yes
1159 (DPR) Zion National Park Support Programs Res Acct	contributions deposited per UCA 41-1a-422; contributions, donations, or grants	58,570	10,900	0	69,470	Yes
1170 (DNR) Wildlife Resources Account	licenses; fines and forfeitures; General Fund appropriations	11,984,588	34,604,197	34,611,128	11,977,657	Yes
1171 (DNR) Wildlife Resources Trust Account	lifetime license sales	1,906,778	16,369	613,628	1,309,520	Yes
1172 (DNR) State Fish Hatchery Maintenance Account	\$2.00 of each fishing license fee or combination license fee; interest earnings	526,009	1,031,345	1,009,866	547,488	Yes
1173 (DNR) Wildlife Habitat Account	sale of licenses, permits, stamps, certificates of registration, and wildlife heritage certificates; donations; interest earnings	1,067,265	2,728,618	2,734,842	1,061,041	Yes
1174 (DNR) Predator Control Restricted Account	fee added to hunting permits; donations; appropriations	529,097	788,320	800,000	517,417	Yes
1176 (DNR) Mule Deer Protection Restricted Account	appropriations; grants from the federal government, local government, or a person	4,259	502,231	500,000	6,490	Yes
1180 (DNR) Water Infrastructure Restricted Account	contributions; appropriations; interest	5,008,967	52,028	1,000,000	4,060,995	Yes
1185 (DNR) Sovereign Lands Management Account	all revenues derived from sovereign lands (such as leasing)	7,693,197	11,439,988	10,970,271	8,162,914	Yes

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Fund Name	Revenue Source	Preliminary FY 2017 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
1200 (DOC) Interstate Compact for Adult Offendr Suprvsn Rest Acct	compact application fee	1	20,952	20,952	1	Yes
1220 (DOH) Kurt Oscarson Children's Organ Transplant Account	contributions	93,568	44,038	0	137,606	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	7,950,070	0	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	17,441,917	841	14,606,289	2,836,469	Yes
1223 (DOH) Nursing Care Facilities Account	nursing care facilities assessment; penalties and interest; appropriations; interest	(1)	27,702,039	27,702,039	(1)	Yes
1224 (DOH) State Laboratory Drug Testing Account	\$40 administrative fee for license reinstatement (UCA 53-3-1065)	21,920	694,500	694,500	21,920	Yes
1225 (DAG) Cat & Dog Community Spay & Neuter Restr Acct	contributions; interest	100,392	1,720	30,000	72,112	Yes
1226 (DOH) Cancer Research Restr Acct	contributions; interest	(35)	15,974	15,939	0	Yes
1227 (DOH) Autism Treatment Account	gifts, grants, and donations; interest; appropriations	6,998	0	7,000	(2)	Yes
1228 (DOH) Prostate Cancer Special Group License Plate Rest Acct	contributions; interest	0	175	175	0	Yes
1229 (DOH) Automatic External Defib Rest Acct	appropriations	4,964	0	4,964	0	Yes
1230 (DOH) Children's Hearing Aid Rest Acct	appropriations; gifts, grants, and donations	104,331	100,000	122,000	82,331	Yes
1232 (DOH) Children with Cancer Support Restricted Account	contributions; donations and grants; interest	0	0	0	0	Yes
1233 (DOH) Children with Heart Disease Support Restricted Account	contributions; donations and grants; interest	0	0	0	0	Yes
1235 (DAS) Medicaid Reduction and Budget Stabilization Restricted Account	transfers; appropriations	25,908,422	0	0	25,908,422	Yes
1240 (UNG) National Guard Death Benefit Account	appropriations; interest	0	309,500	0	309,500	No

FY 2017 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2017 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
1250 (DPS) DNA Specimen Restricted Account	fees assessed against convicted persons	2,351	476,899	476,895	2,355	Yes
1253 (DPS) Statewide Unified E-911 Emergency Service Account	telephone surcharges; appropriations; contributions	7,404,753	3,158,928	3,541,200	7,022,481	Yes
1254 (DPS) Fire Academy Support Account	% of insurance tax; % life insurance premium assessment; recovery fees; donations; appropriations	8,971,788	2,655,423	7,444,100	4,183,111	Yes
1255 (DPS) Public Safety Support Account	surcharge on criminal fines, penalties, and forfeitures	28,894	3,664,257	3,664,258	28,894	Yes
1256 (DPS) Statewide Warrant Operations Account	surcharge on criminal fines, penalties, and forfeitures	205,568	426,076	426,076	205,568	Yes
1257 (DPS) Reduced Cigarette Ignition Propensity & Firefighter Ac	all certification fees submitted by manufacturers	192,500	166,000	76,500	282,000	Yes
1258 (DPS) Public Safety Honoring Heroes Restricted Acct	contributions, donations, or grants	101,242	124,005	50,000	175,247	Yes
1259 (DPS) Canine Body Armor Restricted Account	contributions; donations; grants; interest	(0)	23,433	(68,857)	92,290	Yes
1260 (DPS) Firefighter Support Rest Account	contributions, donations, or grants	236,996	159,285	132,000	264,281	Yes
1263 (DPS) Ut Hwy Patrol Aero Bureau Rest Account	\$1 of each OHV registration fee; appropriations; public or private donations	158,245	209,691	210,500	157,435	Yes
1264 (DPS) Concealed Weapons Account	firearm permit fees	800,746	3,225,649	3,230,700	795,694	No
1265 (DPS) Firearm Safety Account	appropriations	110,000	15,000	85,000	40,000	No
1266 (DPS) Utah Law Enforcement Memorial Support Restricted Account	contributions; donations and grants	0	0	0	0	Yes
1270 (DOT) Share Rd Bicycle Support Rest Account	contributions, appropriations, donations, or grants	0	29,150	29,150	0	Yes
1281 (DWS) Special Administrative Expense Account	penalties; voluntary contributions	13,587,389	2,460,219	4,191,027	11,856,581	No
1285 (DWS) Youth Character Org Restr Acct	contributions; donations and grants; interest	17	2,061	2,060	18	Yes
1286 (DWS) Youth Development Org Restr Acct	contributions; donations and grants; interest	21	5,437	5,365	93	Yes
1287 (DWS) Homeless to Housing Reform Restricted Account	appropriations; donations and grants; interest	0	7,000,000	7,000,000	0	Yes
1288 (USOR) Office of Rehabilitation Transition Restricted Account	appropriations	3,933,233	23,078,300	22,074,656	4,936,877	Yes

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		Beginning	Revenues	Expenses	Ending	
1300 (FIN) Financial Institutions	fees based on assets	10,924,363	6,688,005	7,657,936	9,954,432	Yes
1320 (FIN) Tobacco Settlement Restricted Account	tobacco settlement funds; interest	1,612	21,934,800	19,553,168	2,383,244	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	740,629	1,053,897	(610,901)	2,405,427	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	56	2,876,820	2,876,820	56	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)	143,613,887	0	0	143,613,887	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))	7,584,757	2,596,063	8,277,497	1,903,322	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	7,544	71,247,643	71,247,643	7,544	Yes
1328 (FIN) Finance Overhead Reimbursement from ISFs	overhead charges to Internal Service Funds	500	1,299,600	1,299,600	500	Yes
1329 (FIN) Prison Telephone Surcharge Account	prison pay phone revenue; interest	0	1,082,929	1,082,930	(1)	Yes
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	20,491,268	1,113,074	10,491,200	11,113,142	Yes

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Fund Name	Revenue Source	Preliminary FY 2017 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
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	(39,130)	1,489,972	1,487,361	(36,519)	Yes
1337 (FIN) Infrastructure & Economic Diversification Investment	monies credited to the account under UCA 51-9-305; appropriations; grants	2,065,993	1,274,429	250,000	3,090,422	Yes
1340 (FIN) Navajo Water Rights Negotiation Account	appropriations	2,000,000	0	0	2,000,000	Yes
1341 (FIN) Computer Aided Dispatch Restricted Account	fees; appropriations; contributions	3,193,888	2,136,289	2,573,500	2,756,677	Yes
1342 (FIN) Prison Development Restricted Account	appropriations; interest	501,182	5,582	0	506,764	Yes
1344 (FIN) Public Lands Litigation Restricted Account	appropriations; money received from other state agencies	0	4,500,000	0	4,500,000	Yes
1400 (GOV) Criminal Forfeiture Restricted Account	proceeds from forfeited property or money; any damages awarded the state	931,471	860,850	1,792,322	(0)	Yes
1402 (GOV) Motion Picture Incentive Account	appropriations; interest	148,705	1,146	0	149,850	Yes
1403 (GOV) Tourism Marketing Performance Account	appropriations; interest	546,463	21,005,762	21,000,000	552,225	Yes
1404 (GOV) Stripper Well-Petroleum Violation Escrow	Petroleum Violation Escrow money	350,896	0	(35,057)	385,953	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	(1)	1,412,968	1,412,967	(0)	Yes
1408 (GOV) Law Enforcement Services Account	surcharge allocation (UCA 51-9-4011(c))	0	511,617	511,617	(0)	Yes
1409 (GOV) School Readiness Restricted Account	appropriations; interest; federal grants; donations	29,601	3,027,534	3,000,000	57,135	Yes
1410 (GOV) Small Business Jobs Performance Guarantee Account	deposits	0	0	0	0	N/A
1411 (CCJJ) Indigent Defense Resources Restricted Account	appropriations; interest	0	500,000	500,000	0	Yes
1420 (INS) Bail Bond Surety Administration Account	fees related to bail bond sureties as established under UCA 63-38-3.2; interest	64,045	17,219	24,400	56,864	Yes

FY 2017 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2017 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
1421 (INS) Technology Development Rest Acct	fees from requests for information obtained electronically	5,755	658,415	630,500	33,670	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	131,407	131,407	0	Yes
1423 (INS) Captive Insurance Restricted Acct	fees collected from captive insurance companies to obtain or renew a certificate of authority	263,277	2,387,654	2,417,254	233,677	Yes
1424 (INS) Title Licensee Enforcement Res Acct	annual assessment fees received by the state (UCA 31a-23a-415)	0	101,169	101,169	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	245,163	77,100	36,225	286,038	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)	601,484	126,512	46,455	681,541	Yes
1427 (INS) Insurance Fraud Investigation Account	annual fees from insurers (UCA 31a-31-108 and 109)	(0)	2,232,960	2,232,959	0	Yes
1428 (INS) Insurance Department Restricted Account	fees; reimbursements for examination costs; forfeitures collected	2,020,575	8,852,554	7,840,879	3,032,250	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	383,398	491,223	491,223	383,398	Yes
1442 (JUD) Children's Legal Defense Account	civil filing fees; marriage license fee; appropriations	200,000	780,284	780,284	200,000	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	600,001	7,817,968	7,817,968	600,001	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	1,884,716	4,081,845	4,593,500	1,373,061	Yes

FY 2017 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2017 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
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	18,844	316,416	316,416	18,844	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	353,453	810,031	810,031	353,453	Yes
1448 (JUD) Nonjudicial Adjustment Account	financial penalties	862,683	484,986	484,986	862,683	Yes
1449 (JUD) Online Court Assistance Program	\$20 filing fee	361,186	138,770	138,770	361,186	Yes
1450 (JUD) Substance Abuse Prevention Account	surcharge on criminal fines, penalties, and forfeitures	61,555	852,153	913,708	0	Yes
1451 (JUD) Trust Account Support	interest on funds held by the court in trust	506,009	4,629	0	510,638	Yes
1480 (LBR) Workplace Safety Account	0.25% of the premium income remitted to the state treasurer (UCA 59-9-1012(c))	500,000	1,381,998	1,790,942	91,056	Yes
1485 (LBR) Industrial Accident Rest Account	0.5% of the premium income remitted to the state treasurer (UCA 59-9-1012(c)(iv))	500,000	3,164,444	3,664,444	0	Yes
1490 (PED) Autism Awareness Restricted Acct	plate contributions; private contributions; donations or grants from public or private entities	39,125	21,600	10,000	50,725	Yes
1500 (TAX) Alcoholic Beverage Enforcement & Treatment Rest Acct	a portion of beer tax; appropriations; interest	1,701,839	5,443,750	5,406,400	1,739,189	Yes
1501 (TAX) Remote Sales Restricted Account	sales tax revenues in excess of \$7,279,673; interest	79,636	835	0	80,470	Yes
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	4,383,226	11,968,715	10,231,600	6,120,340	Yes
1503 (TAX) Rural Healthcare Facilities Account	appropriations	0	555,000	555,000	0	Yes
1504 (TAX) Electronic Payment Fee Restricted Account	fees	2,506,529	7,875,020	5,943,666	4,437,884	Yes
1505 (TAX) Motor Vehicle Enforce Div Temp Permit Restricted Account	Not Available	812,740	4,215,990	3,491,153	1,537,576	N/A
1520 (TRS) Abortion Litigation Account	grants; gifts	1,354	0	0	1,354	Yes

FY 2017 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2017 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
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	8,490	1,925	0	10,415	Yes

Special Revenue Funds / Education Funds		599,430,844	4,774,265,986	4,772,220,117	601,476,713	
2400 (PED) Uniform School Fund Unrestricted	escheats and various other taxes and fees	5,730,416	28,016,945	23,000,000	10,747,361	Yes
2420 (PED) Invest More for Education Account	contributions; interest	23,225	14,268	0	37,493	Yes
2430 (PED) Professional Practices Restricted Subfund	new or reinstated license fees	1,626,787	1,510,582	2,373,569	763,801	Yes
2435 (PED) Minimum Basic Growth Account	deposits; interest	304,320	75,384,251	75,000,000	688,570	Yes
2440 (PED) Growth in Student Population Restricted Account	appropriations; donations	58	0	0	58	Yes
2450 (PED) Teacher Salary Supplemental Restricted Account	appropriations	1,324,678	0	1,324,678	0	Yes
2455 (PED) Charter School Revolving Account	appropriations; proceeds from loan repayments; interest	6,905,392	9,650	4,750	6,910,293	Yes
2456 (PED) School Building Revolving Account	loan repayments; interest on loans	9,749,701	6,843	0	9,756,544	Yes
2460 (FIN) Education Fund Budget Reserve Account	up to 50% of the revenue surplus of the Education Fund; appropriations; interest	349,464,784	0	0	349,464,784	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	50,360,281	39,187,775	49,963,120	39,584,936	Yes
2475 (PED) Charter School Reserve Account	contributions from participating charter schools; appropriations; interest; grants; donations	6,876,713	1,541,077	0	8,417,790	Yes
2480 (PED) Education Fund	various taxes and fees, e.g. income taxes	167,064,488	4,628,594,594	4,620,553,999	175,105,083	Yes

Special Revenue Funds / Transportation Funds		229,751,391	1,231,353,844	1,144,675,557	316,429,678	
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 communication access fees (UCA 72-7-108(6))	152,048,584	1,109,690,130	1,036,245,401	225,493,313	Yes

FY 2017 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2017 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
2805 (DOT) Highway Projects Within Counties Fund	county sales and use tax of 0.25%	0	0	0	0	No
2810 (DOT) Transportation Inventory Fund	administrative to account for inventory	12,961,582	0	0	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	0	0	0	0	Yes
2820 (DOT) Aeronautics Restricted Account	aviation fuel tax; airport licensing fees; registration fees	6,037,853	10,210,085	10,452,355	5,795,583	Yes
2830 (DOT) Marda Dillree Corridor Preservation Fund	motor vehicle rental tax; appropriations; contributions; interest; bond proceeds	14,661,214	23,533,191	16,856,361	21,338,044	Yes
2835 (DOT) Tollway Special Revenue Fund	tolls; appropriations; contributions; interest; repayments and interest on account monies	767,805	1,927,211	1,857,220	837,796	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	26,985,284	33,842,643	27,399,740	33,428,187	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	350,321	(1,967)	0	348,354	No
2847 (FIN) 2010 SL County Rev Bond Sink Fund	transfers from the County of the First Class State Highway Projects Fund	0	15,288,537	14,539,580	748,957	No
2854 (DOT) Transportation - Clearing Fund	created administratively	0	0	0	0	N/A
2855 (DPS) Uninsured Motorist Identification Restricted Account	fees; interest	6,722,225	3,129,708	3,006,900	6,845,033	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	2,836,875	617,894	333,200	3,121,569	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	6,379,648	33,116,412	33,984,800	5,511,260	Yes

FY 2017 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2017 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
Special Revenue Funds / Nonmajor Governmental Funds		259,462,798	172,123,958	141,599,028	289,987,728	
2005 (AG) Attorney General Litigation Fund	settlements and judgments	1,070,287	1,312,138	1,136,970	1,245,455	No
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	65,708	250,000	24,790	290,917	No
2020 (CPB) State Capitol Fund	donations from private persons \ foundations; appropriations; monies from the federal government	742,191	629,193	519,445	851,939	No
2040 (CRC) Architecture Education & Enforcement Fund	surcharges on initial, renewal, and reinstatement licensure fee; administrative penalties; interest earned	47,350	2,220	10,673	38,897	No
2045 (CRC) Consumer Protect Education & Training Fund	penalties; fines; settlements	500,000	510,872	510,872	500,000	No
2050 (CRC) Cosmetologist/Barber, Esthetician, Electrologist Fund	administrative penalties	103,810	71,110	73,010	101,910	No
2055 (CRC) Land Surveyor/Engineer Education & Enforcement Fund	surcharge on licensing fees; penalties; fines; interest earned	74,669	97,074	71,743	100,000	No
2060 (CRC) Landscapes Architects Education & Enforcement Fund	surcharge on application fee (not to exceed 50%); fines; interest earned	8,795	60	0	8,855	No
2065 (CRC) Physicians Education Fund	administrative penalties ordered and collected; interest earned	100,000	22,965	22,965	100,000	No
2070 (CRC) Real Estate Education, Research, & Recovery Fund	fees (surcharges)	868,941	162,769	207,829	823,881	No
2075 (CRC) Residence Lien Recovery Fund	assessment from licensed contractors and fund members; interest earned; fines; penalties	1,761,329	337,628	291,221	1,807,735	No
2080 (CRC) Residential Mortgage Loan Educ, Research & Recovery Fd	additional license application and renewal fee; interest	482,637	164,880	111,071	536,446	No
2085 (CRC) Securities Investor Education/Training/Enforcement Fd	civil penalties; fines; interest	136,084	281,671	212,072	205,684	No
2087 (CRC) Transportation Network Vehicle Recovery Fund	fees; interest	0	50,000	0	50,000	No
2090 (DAS) Child Welfare Parental Defense Fund	appropriations; participating counties; private contributions	56,298	560	12,510	44,348	No

FY 2017 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2017 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
2096 (DAS) State Archives Fund	donations; deposits; contributions; gifts; endowment; devise; bequest of real property, personal property, or service	2,460	100	0	2,560	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	171,368,764	24,802,789	0	196,171,553	Yes
2105 (DAS) Office of State Debt Collection Fund	appropriations; fees; interest collected on outstanding accounts receivables	640,336	2,904,139	2,741,243	803,233	No
2110 (DHA) History Donation Fund	donations	316,793	5,491	8,027	314,257	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)	11,782,278	1,396,599	1,134,081	12,044,797	No
2130 (DHA) State Library Donation Fund	donations	1,167,071	14,237	46,439	1,134,869	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 commenced production after July 1, 1995	24,589,094	3,618,191	10,399,267	17,808,018	No
2145 (DHA) State Arts Endowment Fund	appropriations; interest; federal grant	323,533	30,661	5,780	348,415	No
2151 (DWS) Qualified Emergency Food Agencies Fund	state sales and use tax revenues	505,884	915,002	734,576	686,310	No
2153 (DWS) Intermountain Weatherization Training Fund	private contributions; donations; fees; appropriations; interest	1,760	9,845	8,095	3,510	No
2155 (DEQ) Hazardous Substance Mitigation Fund	voluntary contributions; civil penalties; appropriations; recovered costs; interest	8,660,588	503,726	3,830,969	5,333,345	No
2156 (DEQ) Conversion to Alternative Fuel Grant Program Fund	appropriations; contributions; fees; interest	0	150,000	20,000	130,000	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	3,213,457	1,489,162	71,107	4,631,513	No
2180 (DHS) Out & About Homebound Transportation Assistance Fund	donations; interest	180,945	40,240	0	221,185	No

FY 2017 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2017 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
2185 (DHS) State Development Center Miscellaneous Donation Fund	donations; interest	570,626	104,844	110,675	564,795	No
2190 (DHS) State Development Center Workshop Fund	contracts for services; interest	9,068	126,799	122,698	13,169	No
2200 (DHS) State Hospital Unit Fund	gifts and donations; hospital fund raising projects	207,674	36,590	48,191	196,074	No
2201 (DHS) Utah State Developmental Center Land Fund	sale, lease, or disposition of real property and water rights associated with the developmental center; interest	613,533	46,015	156,150	503,399	No
2210 (DNR) OGM - Abandoned Mine Reclamation Fund	recovered liens; fees and fines; federal grants; donations	2,363,834	48,889	0	2,412,722	No
2215 (DNR) Utah Geological Survey Sample Library Fund	donations or contributions from individuals, companies, organizations, or government entities; interest earned	76,089	883	0	76,972	Yes
2220 (DNR) Wildland Fire Suppression Fund	appropriations; cost recovery; federal funds; restitution; interest	0	15,898,143	10,859,732	5,038,411	No
2230 (DOC) Sexually Explicit Business & Escort Service Fund	sexually explicit business and escort service tax; interest	2,585	205	0	2,790	Yes
2235 (DOH) Organ Donation Contribution Fund	donations	214,358	107,797	0	322,155	No
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	4,877,935	45,266,605	45,266,605	4,877,935	No
2242 (DOH) Ambulance Service Provider Assess Exp Rev Fund	assessments; penalties; donations; appropriations	501	3,131,712	3,131,712	501	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	278,801	4,067,406	4,346,206	0	No
2250 (DOH) Traumatic Brain Injury Fund	gifts, grants, donations; appropriations	162,189	200,232	224,565	137,856	No
2251 (DOH) Traumatic Spinal Cord & Brain Injury Rehab Fund	gifts, grants, donations; appropriations	334,323	144,588	168,102	310,808	No
2252 (DOH) Medicaid Expansion Fund	gifts, grants, donations; appropriations; taxes; certain savings; interest	0	784,123	48,559	735,564	No
2255 (DOT) Wire Estate Memorial Fund	interest	161,949	1,690	1,094	162,546	No
2260 (DWS) Child Care Fund	donations; grants; interest	7,265	83	1,097	6,252	No

FY 2017 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2017 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
2265 (DWS) Refugee Services Fund	federal grants; donations	28,088	47,867	11,771	64,184	No
2275 (DNR) Water Commissioner Fund	assessments; interest	868,550	2,757,894	1,772,357	1,854,087	No
2290 (FIN) Waste Tire Recycling Fund	fee on retail tire sales	3,579,081	3,450,661	2,535,536	4,494,205	No
2305 (GED) Utah Stem Foundation Fund		0	442,938	0	442,938	No
2306 (GOV) Outdoor Recreation Infrastructure Account	appropriations; donations and grants; certain distributions; interest	0	500,000	225,000	275,000	No
2310 (GOV) CCJJ Juvenile Accountability Incentive Block Grant Fund	federal revenue; interest	0	0	0	0	No
2315 (GOV) Crime Victim Reparations Fund	assessments against criminals	2,952,713	9,842,658	9,217,114	3,578,256	Yes
2320 (GOV) State Elections Grant Fund	Federal Funds	0	159,157	159,157	0	No
2321 (GOV) CCJJ Justice Assistance Grant Fund	federal revenue; interest	0	0	0	0	No
2322 (GOV) Transient Room Tax Fund	FY 07 - 27 the first 15% of transient room tax to be deposited in the fund	0	0	0	0	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	1,173,313	247,356	300,095	1,120,575	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	497,532	31,680	1,406	527,807	No
2340 (PED) Child Nutrition Program Commodities Fund	collections from daycare centers that receive government commodities	146	0	146	0	No
2345 (DWS) Utah Community Center for the Deaf Fund	contribution; reimbursement for programs; vending machines	18,538	8,058	2,735	23,861	No
2355 (USOR) Visually Handicapped Fund	contributions	523,921	515,644	17,450	1,022,116	No
2360 (PSC) Universal Public Telecommunications Service Support Fd	surcharges; penalties	3,092,497	11,328,664	11,121,953	3,299,208	No
2380 (DVA) Utah Veterans' Nursing Home Fund	donations, gifts, or bequests; federal and state funds	4,789,650	27,614,731	24,324,535	8,079,847	No
2390 (DPS) Alcoholic Beverage Control Act Enforcement Fund	% of gross revenue from liquor sales; interest	3,212,310	4,302,242	4,135,385	3,379,166	No

FY 2017 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2017 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
2395 (UNG) National Guard MWR Fund	proceeds collected under state morale, welfare, and recreation program; donations; appropriations	67,666	1,134,479	1,084,250	117,895	No

Permanent Funds		2,267,537,408	220,762,250	0	2,488,299,659	
3510 (TLA) USU-Principle, Permanent Fund	land sales	3,612,087	442,788	0	4,054,875	Yes
3515 (TLA) Deaf School-Principle, Permanent Fund	land sales	2,062,268	151,857	0	2,214,125	Yes
3520 (TLA) Utah State Hospital- Principle, Permanent Fund	land sales	3,093,096	203,015	0	3,296,111	Yes
3525 (TLA) Institution for the Blind-Principle, Permanent Fund	land sales	19,373,722	1,422,541	0	20,796,264	Yes
3530 (TLA) Miners Hospital-Principle, Permanent Fund	land sales	57,210,163	4,452,762	0	61,662,925	Yes
3535 (TLA) Normal School-Principle, Permanent Fund	land sales	4,816,389	317,569	0	5,133,958	Yes
3540 (TLA) Public Building-Principle, Permanent Fund	land sales	32,906	(702)	0	32,205	Yes
3545 (TLA) State Youth Development Center-Principle, Permanent Fd	land sales	1,160,905	104,329	0	1,265,234	Yes
3550 (TLA) Reservoir-Principle, Permanent Fund	interest	7,009,373	480,822	0	7,490,195	Yes
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)	2,160,220,505	212,216,530	0	2,372,437,036	Yes
3560 (TLA) School Mines-Principle, Permanent Fund	land sales	3,789,895	235,304	0	4,025,199	Yes
3565 (TLA) University of Utah Land-Principle, Permanent Fund	interest	5,156,100	735,434	0	5,891,534	Yes

Capital Projects Funds		413,417,085	498,068,648	572,830,201	338,655,532	
2900 (DOT) Transportation Investment Fund of 2005	voluntary contributions; appropriations; Centennial Highway Fund revenue sources; interest	444,877,139	647,607,038	706,666,567	385,817,609	Yes
2905 (DOT) Impacted Communities Transportation Development Restricted Account	appropriations; contributions; Mineral Lease Account money; interest	0	23,128,434	23,128,434	0	No

FY 2017 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2017 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
3000 (FCM) Capital Projects Fund	appropriations; institution funding; agency funding	169,895,276	474,031,806	484,771,667	159,155,415	No
3150 (FCM) Prison Project Fund	appropriations; bond proceeds; interest	158,240,432	0	31,247,547	126,992,885	No
3250 (FCM) SBOA Capital Projects	appropriations; institution funding; agency funding	85,281,377	908,408	33,682,553	52,507,232	Yes

Debt Service Funds		11,181,332	444,968,403	447,578,854	8,570,881	
4000-4120 (FIN) General Obligation Debt Service	bond proceeds; appropriations	0	418,529,044	418,526,544	2,500	Yes
4300-4332 (FIN) Lease Revenue and Water Recap Debt Service	bond proceeds; interest; rental income from lease rents	11,181,332	26,439,358	29,052,309	8,568,381	Yes

Enterprise Funds		2,892,194,437	1,243,302,268	1,141,721,041	2,993,775,665	
5110 (DWS) Unemployment Compensation Fund	employer contributions; federal revenue; investment interest; penalty and interest; employer reimbursement	1,035,887,331	234,931,437	177,727,536	1,093,091,232	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	167,851,232	6,550,259	2,353,500	172,047,991	Yes
5215 (FIN) Drinking Water SRF Hardship Fee Account	hardship fees; interest	4,322,610	360,995	1,786,252	2,897,353	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)	54,508,260	3,587,601	1,418,515	56,677,346	Yes
5240 (FIN) Hardship Grant Program for Drinking Water Projects	interest on loans; hardship assessments; appropriations; investment income	1,283,141	958,920	1,344,730	897,330	Yes
5245 (FIN) Drinking Water Origination Fee Subaccount	the origination fee for loans made by the Drinking Water Board within the Drinking Water Security Subaccount	34,920	21,520	19,987	36,453	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	217,666	0	62,816	154,850	No
5250 (FIN) Water Quality SRF Hardship Assessment	hardship fees; interest	7,394,742	1,489,599	2,734,681	6,149,660	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	256,150,146	6,193,425	244,019	262,099,551	Yes

FY 2017 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2017 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
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))	62,605,730	3,589,465	2,898,879	63,296,315	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)	1,761,236	553,831	392,166	1,922,901	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	53,854	0	8,400	45,454	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	1,080,787	169,000	92,000	1,157,787	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	46,990,695	4,231,563	1,657,706	49,564,552	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	165,121,604	26,787,625	10,582,006	181,327,223	Yes
5276 (FIN) Water Resources C&D Pledged Loans	loan repayments	149,723,584	3,465,793	6,054,357	147,135,020	No
5277 (FIN) Water Resources 2010 Recap Rev Bond	bond proceeds	2,353,905	6,178,678	1,553,631	6,978,952	Yes
5280 (FIN) Water Resources Cities Water Loan Fund	appropriations of liquor control profits; loan repayments	16,390,771	192,684	0	16,583,456	Yes
5281 (FIN) Water Resources Cities Pledged Loans	loan repayments	10,895,473	164,778	0	11,060,251	No
5285 (FIN) Permanent Community Impact Loan Fund	mineral lease royalties and mineral bonus payments; appropriations; repayment of loans; interest earned	314,325,232	9,784,840	32,161,152	291,948,920	Yes
5290 (FIN) Permanent Community Impact Bonus Fund	70% bonus payments; repayment of loans; 12.16% bonus payments on exchanged land; appropriations; interest earned	351,770,394	9,144,658	31,750	360,883,303	Yes
5295 (DWS) Throughput Infrastructure Fund	appropriations; contributions; repayment of loans; \$26 million in FY 2017 and \$27 million in FY 2018 from state taxes; interest	0	26,270,912	0	26,270,912	No

FY 2017 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2017 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
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	823,098	5,559	625	828,032	No
5311 (FIN) USEP Revolving Loan Fund (ARRA)	Federal Funds	2,862,643	21,047	28,198	2,855,492	No
5415 (WRE) Water Resources Investigation Account	board allocation; billings from projects	818,514	1,005,860	413,349	1,411,024	Yes
5420 (DWS) OWHTF-Farmer Home	Federal Funds; appropriations (match funds)	468,234	464	17,188	451,510	Yes
5423 (DWS) OWHTF-Farmer Home Prog Income	loan repayments (principal) and interest from original loans paid out of Fund 199	1,765,251	44,030	0	1,809,282	No
5426 (DWS) OWHT-Fed Home	Federal Funds (interest earned on these loans is transferred to Fund 158)	53,826,984	2,485,180	2,990,514	53,321,651	Yes
5429 (DWS) OWHTF-Fed Home Income	loan repayments (home income); interest on loans (earned from fed home (Fund 191)); interest on PTIF investments	20,102,715	2,960,375	374,007	22,689,083	Yes
5432 (DWS) OWHTF-Housing Loan Fund	General Fund appropriations used to match federal home funds	8,713,729	3,042,805	1,950,049	9,806,484	Yes
5435 (DWS) OWHTF-State Home Income	Federal Funds (from loan repayments)	10,457,748	811,967	0	11,269,715	Yes
5438 (DWS) OWHTF-Low Income Housing	appropriations	26,129,389	602,728	3,488,517	23,243,600	Yes
5441 (DWS) OWHTF-Low Income Housing-PI	loan repayments (principal) and interest from original loans paid out of Fund 199	10,024,951	2,941,902	846,800	12,120,054	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	22,939	199	0	23,138	Yes
5446 (DWS) OWHTF-Escrow Tracking	repayments on advances for escrow payments; interest	9,990	0	0	9,990	Yes
5447 (DWS) OWHTF-Rental Rehab	Federal Funds; contributions; appropriations; loan repayments	351,444	408,468	400,000	359,911	Yes
5448 (DWS) OWHLF Multi-Family Hous Preserv Revolv Loan	Federal Funds; contributions; appropriations; loan repayments	2,965,751	1,015,265	58,122	3,922,894	Yes
5449 (DWS) OWHLF Innovative Weatherize Loan Prog Fund	Federal Funds; Dedicated Credits	2,061,171	8,714	0	2,069,885	No

FY 2017 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2017 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
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	30,213,867	1,088,915	1,513,011	29,789,771	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)	19,684,676	487,442	314,108	19,858,010	Yes
5470 (DAG) Federal Rural Rehabilitation Loan Fund	repayment of loans made from the fund; interest earned	5,005,153	118,988	0	5,124,141	Yes
5480 (ABC) Alcoholic Beverage Control-Liquor Control Fund	sale of liquor; fees from licenses and permits	5,256,435	609,695,832	610,838,150	4,114,117	Yes
5481 (TAX) Markup Holding Fund	markup collected by DABC	0	226,527,225	226,527,225	0	Yes
5486 (DEQ) Clean Fuel Conversion Fund	appropriations; public and private contributions; interest; loan repayments	801,485	6,858	46,899	761,443	Yes
5493 (DOC) Utah Correctional Industries Fund	sale of services; sale of products	6,085,379	27,093,174	25,552,157	7,626,396	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	(764,170)	14,833,634	14,898,981	(829,518)	Yes
5496 (TFO) School and Institutional Trust Fund Management Account	earnings from trust fund assets equal to the appropriation to pay for the office's operating costs	0	2,883,635	2,883,635	0	No
5500 (DOT) Infrastructure Loan Fund	appropriations; Federal Funds; state grants; contributions; repayments of fund monies; interest; money available transferred by the commission	24,618,624	357,584	0	24,976,208	Yes
5515 (DPS) Local Government Emergency Response Loan Fund	appropriations; repayment of loans; interest	0	104,100	0	104,100	No
5700 (DWS) State Small Business Credit Ini Prog Fund	grants; pay backs; bonuses; entitlements; transfers; bequests	9,165,126	122,735	5,455,423	3,832,438	No

Internal Service Funds		79,837,730	288,760,756	281,496,754	87,101,733	
6010 (DAS) Risk Management-Construction	premiums and surcharges; refunds, returns, dividends, from insurance carriers; proceeds from sale of salvage and subrogation recoveries	396,894	4,361	940	400,315	Yes

FY 2017 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2017 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
6020 (DAS) Risk Management-Administration Fund	premiums; interest earned; refunds and dividends from insurance carriers; proceeds from sale of salvage and subrogation recoveries	328,991	175,505	175,505	328,991	Yes
6030 (DAS) Risk Management-Workers' Compensation Fund	premiums collected through payroll; interest earned	4,057,382	8,465,586	8,038,526	4,484,443	Yes
6045 (DAS) Finance-Purchasing Card	sales of services	(26,922)	349,104	275,407	46,775	Yes
6050 (DAS) General Services-Central Printing Services	sales of services	1,725,668	2,568,557	2,630,273	1,663,953	Yes
6060 (DAS) General Services-Administration	sales of services	41,621	0	0	41,621	Yes
6070 (DAS) General Services-Central Mail Services	sales of services	(422,958)	11,936,023	11,813,604	(300,539)	Yes
6080 (DAS) General Services-Cooperative Contract Mgmt	sales of services	3,884,571	3,677,807	3,309,422	4,252,957	Yes
6085 (DAS) Consolidated Budget & Accounting	sales of services	(13,830)	1,594,880	1,586,743	(5,694)	Yes
6090 (DAS) Fleet Operations-Motor Pool	sales of services	45,076,295	31,382,843	26,828,305	49,630,833	Yes
6100 (DAS) Federal Surplus Property	fees and sales of service; appropriation	86,482	84,886	59,371	111,997	Yes
6110 (DAS) State Surplus Property	fees and sales of service; appropriation	217,111	561,226	565,328	213,009	Yes
6120 (DAS) Fleet Operations-Fuel Network	fees for services	799,411	24,345,790	25,083,514	61,687	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	10,021	600,423	505,131	105,313	Yes
6150 (DAS) DFCM-Facilities Management	sales of services; appropriations; donations	1,636,840	31,143,473	31,188,388	1,591,925	Yes
6155 (DAS) State Facility Energy Efficiency Fund	appropriations; monies received for repayment of loans made from fund; interest earned	2,578,531	10,932	0	2,589,462	Yes
6160 (HRM) Department of Human Resource Management	charges for services to other state agencies	1,823,077	15,082,202	14,007,722	2,897,557	Yes
6600 (DNR) Natural Resources-Warehouse	billing of services	40,503	850,483	781,625	109,361	Yes
6680 (DTS) Enterprise Technology Fund	fees for services	10,414,501	119,768,288	113,902,465	16,280,324	Yes
6690 (DTS) Agency Services Fund	payments from state agencies for services	0	0	0	0	Yes

FY 2017 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2017 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
6900 (DAS) Risk Management-Property	premiums; interest earned; refunds and dividends from insurance carriers; proceeds from sale of salvage and subrogation recoveries	7,612,694	16,803,288	17,959,785	6,456,197	Yes
6910 (DAS) Risk Management-Auto	premiums; interest earned; refunds and dividends from insurance carriers; proceeds from sale of salvage and subrogation recoveries	278,400	2,084,333	2,501,799	(139,066)	Yes
6920 (DAS) Risk Management-Liability	premiums; interest earned; refunds and dividends from insurance carriers; proceeds from sale of salvage and subrogation recoveries	(751,796)	17,270,766	20,282,902	(3,763,932)	Yes

Investment Trust Funds		7,551,804,641	13,482,236,549	11,812,767,103	9,221,274,086	
7000 (TRS) Public Treasurer's Investment Fund	money from state entities and outside entities	7,502,828,303	13,337,812,259	11,668,063,982	9,172,576,580	No
7010 (TRS) Undistributed Pool Earnings	interest	48,976,338	144,424,290	144,703,121	48,697,506	No

Private Purpose Trust Funds		9,345,081,814	84,208,709	72,921,076	9,356,369,446	
7208 (DAS) Navajo Trust Fund	oil royalties; income; litigation settlements	70,587,187	4,208,595	2,580,528	72,215,254	No
7210 (TRS) State Treasurer Unclaimed Property	all funds received under the Unclaimed Property Act; interest earnings	76,747,406	29,419,566	26,578,592	79,588,380	No
7220 (DEQ) Petroleum Storage Tank Trust Fund	petroleum storage tank fees; interest earned; underground storage tank installation company permit fees; environmental surcharge	(8,286,855)	5,404,029	5,873,742	(8,756,568)	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	4,675,773	159,585	630,040	4,205,318	No
7222 (DEQ) Petroleum Damage Settlement Fund	petroleum storage tank settlements	136,681	112,695	0	249,376	No
7230 (REG) Utah Education Savings Plan Trust	funds from participants in the public trust; gifts; grants; appropriations	9,186,013,724	0	0	9,186,013,724	No
7240 (LBR) Employers' Reinsurance Fund	insurance premium tax	(17,608,267)	19,986,480	219,247	2,158,965	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	11,477,842	5,702,045	5,325,318	11,854,569	No

FY 2017 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2017 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
7250 (FIN) Flexible Benefit Fund-Even Years	employee salary reduction through payroll	0	3,728,157	3,728,157	0	No
7251 (FIN) Flexible Benefit Fund-Odd Years	employee withholding	0	3,922,611	3,628,393	294,218	No
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	924,160	10,109	15,112	919,157	No
7261 (FIN) Indigent Capital Defense Trust Fund	monies from participating counties; appropriations; interest	915,539	514,844	270,551	1,159,833	No
7270 (DHA) Ethnic Arts Endowment	federal grant; interest earnings; donations	186,644	1,957	0	188,601	No
7275 (DHA) Ind Arts Endowment	federal grant; interest earnings; donations	626,981	6,691	0	633,672	No
7280 (DEQ) Moab Mill Reclamation Trust Fund	proceeds from liquidation of a trust fund	542	0	0	542	No
7290 (DHS) Human Services Client Trust Fund	client's assets; donations from fund raising	1,163,548	4,758,060	4,019,330	1,902,277	No
7300 (DHS) M N Warshaw Trust Fund	proceeds from will	145,734	1,691	0	147,425	No
7305 (DHS) State Development Center-Patient Account	Supplemental Social Security; civil service retirement; client earnings and deposits; interest	648,841	1,835,176	1,819,618	664,400	No
7310 (DHS) State Hospital Patient Trust Fund	patient's funds; interest on funds at local bank	142,143	775,898	761,525	156,516	No
7315 (DNR) Bond & Surety Forfeiture Trust Fund	monies collected by the division as a result of bond or surety forfeitures; interest	301,391	126,578	6,225	421,743	No
7320 (DNR) Wildland Fire Suppression Fund	payments from counties; interest generated by the fund; appropriations	13,666,005	(13,666,005)	0	0	No
7340 (DOC) Inmate Agency Fund Draper	inmate earnings; friends and relatives; government refunds	2,566,905	16,890,291	17,335,122	2,122,074	No
7345 (DPS) Local Public Safety and Firefighter Surviving Spouse Trust Fund	appropriations; donations and grants; fees; interest	0	169,933	0	169,933	No
7355 (USOR) Visually Handicapped Vendors	fees; vending machines	49,889	139,724	129,575	60,038	No

Pension Trust Funds		Not yet available		
7500 (FIN) Pension-Contributory System	employee contributions to the plan; earnings on investments	Not yet available		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

FY 2017 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2017 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
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

Agency Funds		245,310,093	2,395,648,854	2,379,338,346	261,620,601	
8001 (FIN) Unemployment Insurance Agency	unemployment insurance from agency's payroll	1,933,325	1,050,681	2,440,658	543,348	Yes
8003 (FIN) Federal Withholding Tax Fund	federal income tax withheld from employees' earnings	3,981,949	97,929,443	101,774,324	137,069	Yes
8005 (FIN) Social Security Suspense Fund	FICA withheld	6,043,967	153,938,807	160,047,626	(64,852)	Yes
8007 (FIN) State Withholding Tax	state income tax withheld from employees' earnings	1,151,645	43,247,459	44,932,474	(533,370)	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	477,953	1,836,269	1,867,048	447,174	Yes
8015 (FIN) Security Surcharge/Fines	security surcharge fee	(7,757)	4,050,153	4,042,396	0	Yes
8016 (FIN) Surcharge Fines	surcharges imposed on felony and misdemeanor convictions and other offenses	106,039	17,484,294	17,584,675	5,658	Yes
8021 (FIN) Finder Fund	income tax refunds; damaged and lost state warrants; garnishments; mutilated deposits; two-party checks	78,687	61,686,264	61,613,523	151,429	Yes
8025 (FIN) County Road & School Fund from Forest Reserves	federal forest leases; federal sales of certain properties	0	1,053,594	1,053,594	0	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	177,693	9,963,402	10,002,396	138,700	Yes

FY 2017 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2017 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
8035 (FIN) Mortgage Loan Escrows	escrow funds	22,271	40,476	41,316	21,431	Yes
8045 (FIN) UT State Employees Charitable Fund	employee contributions	154,286	289,460	307,136	136,609	No
8050 (DAS) OSDC Collections	victim restitution collections and payments; fines due to other government agencies	1,908	2,467,965	2,531,030	(61,157)	Yes
8060 (AG) Attorney General Financial Crimes Trust Fund	court-ordered settlement payments that are to be disbursed to victims of financial crimes	226,263	1,475,777	1,509,466	192,574	Yes
8065 (AG) Attorney General Seized Property Holding Fund		0	768,605	0	768,605	
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))	221,085	7,689,028	0	7,910,113	Yes
8080 (DAG) Beef Promotion Agency Fund	fee on cattle	6,950	98	0	7,047	Yes
8090 (DHS) Human Services-ORS Support Collections	prior to FY 2002: donations; beginning FY 2002: ORS 3rd-party collections	0	211,991,689	211,991,689	0	No
8105 (DOT) Highway Projects Within Counties Agency Fund	revenues and interest	0	1,817,992	1,685,783	132,209	No
8110 (DOT) Local Transportation Corridor Preservation Agency Fund	fees; appropriations; contributions; bond proceeds; portion of sales tax	335,829	17,922,617	17,921,602	336,844	No
8112 (DOT) County of 1st Class Hwy Prj Agency Fund	contributions; portion of sales tax; fees	0	4,672,251	4,672,251	0	No
8115 (DOC) Corrections Inventory	inventory	0	8,141,627	8,141,627	0	Yes
8122 (TAX) Transient Room Tax Agency Fund	tax	207,156	3,258,974	3,233,096	233,034	N/A
8135 (DOT) Miscellaneous Agency Fund	vendor deposits; seminar registrations	37,013	(36,896)	117	0	Yes
8141 (DOT) Class B & C Road - Agency Fund	motor vehicle registration; 1/2 of one cent motor fuel tax	26,098	(26,098)	0	0	No
8142 (DOT) Aeronautics Airport Agency Fund	excise tax on aircraft fuel	0	39,862,923	40,111,309	(248,386)	No
8150 (DPS) Public Safety-Seized Cash	cash and property seized during investigation and prosecution of drug related crimes	2,529,406	1,573,532	1,414,279	2,688,660	Yes
8151 (DPS) Public Safety Financial Responsibility	uninsured motorist's "bonds"	86,338	(7,155)	0	79,183	Yes
8160 (GOV) Lt Governor-Election File Fee Fund	filing fees	38,947	(38,790)	0	158	Yes

FY 2017 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2017 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
8170 (JUD) Juvenile Courts Trust Account	finest; bail forfeitures; restitution payments	2,461,127	911,765	909,058	2,463,834	Yes
8171 (JUD) District Courts Trust Account	finest; bail forfeitures; restitution payments	33,124,489	31,741,365	33,500,673	31,365,181	Yes
8185 (LBR) Wage Claim Agency Fund	wage claims; 50% of penalties	15,872,664	1,338,740	256,175	16,955,229	No
8190 (MEC) Medical Education Council Agency Fund	pass through money	306,835	3,561	0	310,396	No
8200 (RET) Civil Fees Judges' Retirement Trust Fund	filing fees	50,804	1,471,060	1,521,505	360	Yes
8205 (RET) Firefighters' Retirement Trust & Agency Fund	fire insurance premium tax; life insurance premium tax	1,619,320	5,310,847	9,500,000	(2,569,833)	Yes
8210 (SAO) Property Tax Valuation	property tax fees; interest	140,858	2,754,562	2,787,854	107,566	Yes
8220 (TAX) Ad Valorem Tax Cash Bond	cash bonds	113,045	0	113,045	0	Yes
8221 (TAX) Ad Valorem Tax Withholding	cash bonds; centralized property tax	8,616	0	8,616	0	Yes
8222 (TAX) Botanical, Cultural, & Zoological Tax	sales tax	5,330,932	43,490,906	42,966,531	5,855,307	Yes
8223 (TAX) Car and Bus Company Trust	property tax	999,918	9,124,041	9,124,041	999,918	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	170,425	1,867,480	1,860,068	177,837	Yes
8226 (TAX) Education Tax Check Off Lease Refunding	tax check off	28,686	42,321	38,898	32,109	Yes
8227 (TAX) General Fund Tax Cash Bond	cash bonds (UCA 59-14-201(3)) beginning September 28, 2010	77,749	480	0	78,229	No
8228 (TAX) Interstate Fuel Tax Agreement - Cash Bonds	cash bonds	300	0	300	0	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	1,155,570	1,155,570	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	6,684,534	297,531,629	294,154,001	10,062,162	Yes
8232 (TAX) Local Transit Authority	sales tax	31,429,928	261,273,571	259,022,510	33,680,988	Yes
8233 (TAX) Municipal Energy Sales & Use Tax Fund	municipal energy sales tax	281,543	6,130,069	6,065,416	346,196	Yes

FY 2017 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2017 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
8234 (TAX) Rural County Hospital Tax	sales tax	403,797	4,112,471	3,868,523	647,745	Yes
8235 (TAX) Special Fuel Bond	surety bonds	12,837	0	12,837	0	Yes
8236 (TAX) Tax Commission Suspense	unidentified taxes; impound sales; IRP funds	212,208	0	201,753	10,455	Yes
8237 (TAX) Tax Suspense Fund B	unidentified taxes	(32,568)	0	(32,568)	0	Yes
8238 (TAX) Tax Suspense-International Registration Plan	IRP funds	1,161,019	16,205,399	15,056,185	2,310,233	Yes
8239 (TAX) Tax Suspense-Motor Vehicle Impound Sales	impound sales	219,224	0	0	219,224	Yes
8240 (TAX) Tourism Recreation, Cultural & Convention Facilities	tourism tax; recreation tax; cultural tax; convention facilities tax	271,559	2,567,105	2,535,762	302,902	Yes
8241 (TAX) Transient Room/Resort Tax	hotel room tax	19,577,599	164,381,342	162,402,067	21,556,874	Yes
8242 (TAX) Uniform Local Sales Tax	sales tax	76,610,631	725,306,440	720,060,793	81,856,278	Yes
8243 (TAX) Withholding Tax Cash Bonds	surety bond	(3,941)	0	(3,941)	0	Yes
8280 (TLA) Earnings Clearing Fund	transfers	1,224,000	(17,289)	0	1,206,711	Yes
8290 (TLA) Land Board Suspense Agency	leases; sales; other revenue generating activities that occur on trust lands	3,416,164	668,355	0	4,084,519	Yes
8300 (TRS) State Treasurer Miscellaneous Investments	donations	26,699,029	913,367	675,373	26,937,024	No
8305 (TRS) Election Campaign Fund	General Fund	94	103,770	69,700	34,164	No
8310 (TRS) State Treasurer Higher Education City Bail	higher education fines	(38)	97,797	97,767	(8)	No
8315 (TRS) State Treasurer Industrial Commission Investment, Expendable Trust Fund	created administratively	0	0	0	0	N/A
8320 (TRS) State Treasurer State Land Investment	interest; additional principle investments as allowed by law	(1,000,546)	123,057,690	112,490,419	9,566,724	No
8325 (TRS) Tobacco Investment Clearing Account	created administratively	0	0	0	0	N/A

Component Units		10,568,052	49,593,704	35,246,783	24,914,973	
9214 (DBS) Schools for the Deaf & Blind Donation Fund	donations	687,802	194,669	43,776	838,695	Yes
9215 (DBS) Schools for the Deaf & Blind	appropriations; transfers; Title XIX services; grants; contracts for services; canteen sales	9,860,251	49,199,035	35,043,007	24,016,278	Yes

FY 2017 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2017 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
9238 (FIN) Ut Charter School Finance Authority	deposits received with charter school financing applications; admin fees; appropriations; other fees	20,000	200,000	160,000	60,000	Yes