



FY 2018 PRELIMINARY FUND BALANCES

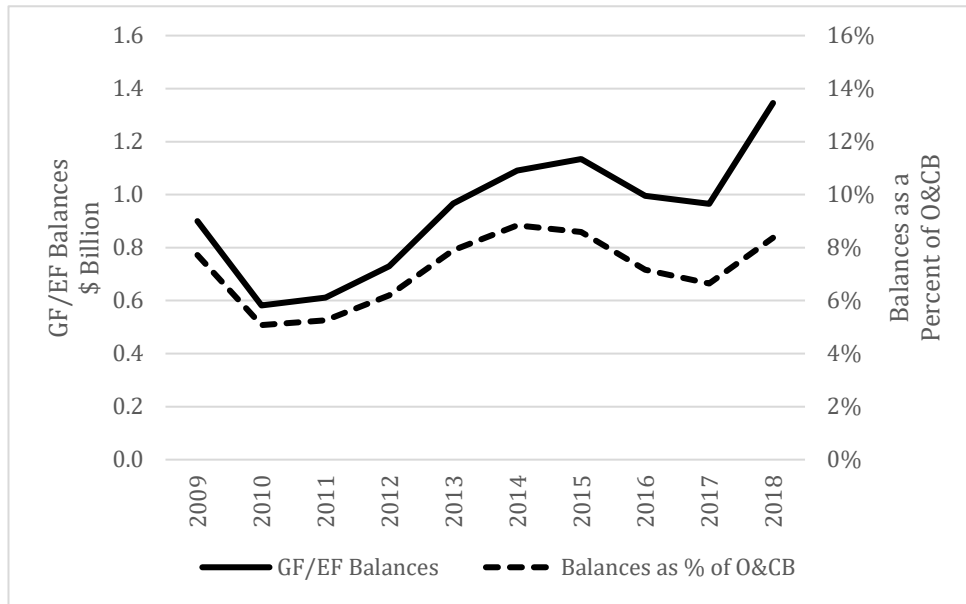
EXECUTIVE APPROPRIATIONS COMMITTEE
STAFF: BRIAN WIKLE, SENIOR ECONOMIST

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 October 1, 2018, preliminary ending balances for FY 2018 in General Fund (GF) restricted accounts total \$460.1 million and preliminary ending balances in Education Fund (EF) restricted accounts total \$885.6 million including rainy day funds. Combined the FY 2018 preliminary GF and EF restricted account ending balances total \$1.346 billion which is approximately 8.4 percent of total appropriations for operating and capital budgets that year. The 10-year low was \$581.8 million in FY 2010—approximately 5.1 percent of actual operating and capital budgets; and the FY 2018 amount is the 10-year high. Figure 1 shows combined GF and EF restricted account ending balances for the past ten years 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 2018 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 2018 to the Utah State Employees Charitable Fund; and
- lists preliminary FY 2018 balances for restricted accounts and other funds (new funds are in bold).

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.

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

Table 1: Summary of Preliminary FY 2018 Fund Balances

Fund Type / Fund Category	Preliminary FY 2018 Fund Balances			
	Beginning	Revenues	Expenses	Ending
Governmental Funds				
General Fund Restricted Funds	384,223,727	492,185,610	416,271,576	460,137,761
Special Revenue Funds / Education Funds	601,466,119	5,484,494,147	5,200,408,352	885,551,914
Special Revenue Funds / Transportation Funds	316,395,452	1,189,488,931	1,150,587,463	355,296,920
Special Revenue Funds / Nonmajor Gov. Funds	291,753,936	227,676,163	205,189,195	314,240,904
Permanent Funds	2,503,353,176	232,719,252	103,094,769	2,632,977,659
Capital Projects Funds	335,330,546	678,306,456	591,766,081	421,870,922
Debt Service Funds ¹	8,092,250	538,475,731	517,173,860	29,394,121
Proprietary Funds				
Enterprise Funds	2,995,366,362	1,267,248,444	1,092,695,156	3,169,919,650
Internal Service Funds	87,101,733	303,843,835	291,819,870	99,125,698
Fiduciary Funds				
Investment Trust Funds	9,226,388,974	13,667,409,701	12,853,832,503	10,039,966,172
Private Purpose Trust Funds	11,147,175,083	101,852,605	99,850,321	11,149,177,367
Pension Trust Funds	Not yet available			
Agency Funds	246,107,534	2,492,161,536	2,503,923,125	239,508,576
Component Units				
Component Units	24,914,973	37,229,040	36,956,991	25,187,022

1. Figures for the General Obligation bonds portion of debt service throughout this report are as of October 5, 2018.

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 2018 Preliminary Ending Balance	Explanation of Negative Balance
Proprietary Funds		
5495 (TLA) Land Grant Management Fund	(1,275,347)	The balance is due to a decrease in royalty accruals because of general market conditions. This balance may still change as SITLA statements for FY 2018 have not been finalized.
6920 (DAS) Risk Management-Liability	(6,926,556)	Risk Management experienced higher claims than it received in premiums during FY 2018. Consequently, Risk adjusted rates and deductibles for FY 2020.
Fiduciary Funds		
7220 (DEQ) Petroleum Storage Tank Trust Fund	(15,492,331)	The current balance is (\$13,185,446.24) after the change in actuarial liability for FY 2018 is included. The balance is negative due to the unfunded portion of future claims as determined by the actuary.
7240 (LBR) Employers' Reinsurance Fund	(6,786,335)	The balance is due to the unfunded portion of the actuarial estimate of claims incurred.
8005 (FIN) Social Security Suspense Fund	(100,752)	The balance is due to year-end accrual adjustments and the timing differences of when payments are sent and refunds are received from the federal government.
8007 (FIN) State Withholding Tax	(534,159)	The ongoing negative balance is the result of a duplicate payment (approximately \$500,000) made to the Tax Commission in December 1997, 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. As of yet, no appropriation has been made.

Table 3: Inmate Accounting and Offender Obligations Account Activity

Fund Name	Unaudited Account Activity			Bank Balance as of June 30, 2018
	Bank Balance as of June 30, 2017	Deposits	Withdrawals	
Inmate Accounting	2,039,748.19	11,637,289.87	11,579,359.44	2,097,678.62
Offender Obligations	82,325.67	5,876,471.56	5,732,511.86	226,285.37

Table 4: Utah State Employees Charitable Fund Receipts

Fund Name	FY 2018 Receipts
Utah State Employees Charitable Fund	285,217.13

Table 5: Organizational Chart of Funds

Fund Type	Fund Category	Fund Class	Number	On	
Governmental Funds			291		
General Fund	General Fund		142	Yes	
Special Revenue Fund	Education Fund	Uniform School Fund	8	Yes	
		Education Fund	7	Yes	
	Transportation Fund		12	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	50	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	13	Yes	
		Debt Service-State Building Ownership Authority	20	Yes	
Proprietary Funds			77		
Enterprise Funds	Unemployment Compensation Fund		1	Yes	
	Water Loan Programs		19	Some	
	Nonmajor Enterprise Fund	Housing Loan Programs		15	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	
Attorney General Legal Services 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 2018 Fund Balances

Fund Name	Revenue Source	Preliminary FY 2018 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
General Fund Restricted Funds		384,223,727	492,185,610	416,271,576	460,137,761	
1001 (CRC) Commerce Service Account	fees; fine monies collected by DOPL for violations of the Utah Building Standards Act	1,000,000	41,432,755	41,432,755	1,000,000	Yes
1002 (CRC) Factory Built Housing Fees Account	fees; interest	192,902	10,029	4,995	197,937	Yes
1003 (CRC) Nurse Education & Enforcement Account	administrative penalties	218,249	33,750	11,745	240,254	Yes
1005 (CRC) Secondhand Merchandise Operations Restricted Account	fees and civil penalties	395,425	62,201	69,987	387,639	Yes
1006 (CRC) Professional Geologist Education & Enforcement Account	surcharge on geologist license fees; administrative penalties	66,392	360	7,370	59,382	Yes
1007 (CRC) Utah Housing Opportunity Restricted Account	contributions deposited into the Utah Housing Opportunity restricted Account; contributions, donations, grants	30,541	25,440	20,000	35,981	Yes
1008 (CRC) Public Utility Regulatory Restricted Account	special fees on public utilities	0	10,424,914	8,387,500	2,037,414	Yes
1031 (DAG) Agricultural & Wildlife Damage Prevention Account	rangeland animals - annual fees for sheep, goats, cattle, and turkeys (head tax)	0	572,579	572,580	(1)	Yes
1032 (DAG) Horse Racing Account	license fees; fines	26,367	15,300	17,589	24,078	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	0	829,124	829,124	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	1,790,667	1,549,836	1,530,900	1,809,603	Yes
1036 (DAG) Invasive Species Account	appropriations; grants from the federal government; other grants	1,379,148	2,000,000	2,006,900	1,372,248	Yes
1050 (DWS) CDBG Loan Advances	Federal Funds; interest on loans	0	0	0	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	41,036	10,300	0	51,336	Yes
1053 (DWS) Pamela Atkinson Homeless Account	appropriations; tax check-offs on individual income tax returns which lapse from Homeless Trust; interest earnings	85,204	1,963,570	1,032,457	1,016,317	Yes
1054 (GOV) Industrial Assistance Account	appropriations; interest; loan repayments	21,100,366	1,769,797	2,025,055	20,845,107	No
1056 (DHA) Humanitarian Service Restr Act	contributions via purchase of special group plate decal; contributions and grants	31,010	5,400	0	36,410	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	30,750	30,750	0	Yes
1060 (DHA) Native American Repatriation Restricted Account	appropriations; interest	0	40,000	40,000	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	3,755	191,845	194,917	683	Yes

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Fund Name	Revenue Source	Preliminary FY 2018 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
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	2,932,330	7,064,400	6,539,850	3,456,879	Yes
1085 (DEQ) Petroleum Storage Tank Restricted Account	penalties and interest; lapsed appropriations	283,605	14,825	8,328	290,102	Yes
1086 (DEQ) Radioactive Waste Perpetual Care & Maintenance Account	annual fees; interest	6,684,930	33,744	0	6,718,674	Yes
1087 (DEQ) Underground Wastewater Disposal System Restricted Acct	testing and certification fees; disposal system installation fees; interest	123,166	43,127	39,590	126,703	Yes
1088 (DEQ) Used Oil Collection Administration Account	recycling fee; permits; penalties; grants; donations	875,795	604,817	558,799	921,814	Yes
1110 (DHS) Victims of Domestic Violence Services Account	court fines domestic violence	(36)	755,028	731,800	23,192	Yes
1111 (DHS) Children's Account	private contributions; birth certificate fee; appropriations	240,777	338,019	450,000	128,796	Yes
1112 (DHS) Intoxicated Driver Rehabilitation Account	court assessments	541	1,268,865	1,268,865	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	13,775	46,900	59,000	1,675	Yes
1140 (DNR) Oil & Gas Conservation Account	fee levied on oil and gas; penalties; interest	1,688,650	3,478,430	2,626,126	2,540,954	Yes
1142 (DNR) Species Protection Account	royalties; interest	1,909,965	1,347,917	929,420	2,328,462	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; donations from landowners for monitoring	323,678	5,252	0	328,929	Yes
1155 (DPR) GF Boating Account	registration fees; fines; donations; motor fuel tax; license fees for vessel operators	2,218,721	5,640,005	5,096,080	2,762,646	Yes
1156 (DPR) Off-Highway Vehicle Account	registration fees; motor fuel tax; snowmobile registration fees; snowmobile user fee (out-of-state)	3,766,864	5,452,672	4,777,140	4,442,396	Yes
1157 (DPR) State Park Fees Restricted Account	proceeds from the sale or disposal of buffalo; charges for special services and use of facilities	21,165,978	24,926,030	19,361,800	26,730,208	Yes
1158 (DPR) Off-highway Access & Education Restricted Account	contributions deposited into the off-highway access and education restricted account; contributions, donations, or grants	73,312	13,721	0	87,033	Yes
1159 (DPR) Zion National Park Support Programs Res Acct	contributions deposited per UCA 41-1a-422; contributions, donations, or grants	69,470	11,900	0	81,370	Yes
1170 (DNR) Wildlife Resources Account	licenses; fines and forfeitures; General Fund appropriations	11,977,657	36,446,367	33,246,291	15,177,733	Yes
1171 (DNR) Wildlife Resources Trust Account	lifetime license sales	1,309,520	20,452	16,369	1,313,602	Yes
1172 (DNR) State Fish Hatchery Maintenance Account	\$2.00 of each fishing license fee or combination license fee; interest earnings	547,488	1,029,102	764,274	812,316	Yes

FY 2018 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2018 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
1173 (DNR) Wildlife Habitat Account	sale of licenses, permits, stamps, certificates of registration, and wildlife heritage certificates; donations; interest earnings	1,061,041	2,783,107	2,473,962	1,370,186	Yes
1174 (DNR) Predator Control Restricted Account	fee added to hunting permits; donations; appropriations	517,417	793,063	808,000	502,480	Yes
1176 (DNR) Mule Deer Protection Restricted Account	appropriations; grants from the federal government, local government, or a person	6,490	503,927	505,000	5,417	Yes
1177 (DNR) Support for State-Owned Shooting Ranges Restricted Account	contributions; donations; grants	0	0	0	0	Yes
1180 (DNR) Water Infrastructure Restricted Account	contributions; appropriations; interest	4,060,995	7,894,495	0	11,955,490	Yes
1185 (DNR) Sovereign Lands Management Account	all revenues derived from sovereign lands (such as leasing)	8,162,914	11,559,664	10,342,775	9,379,803	Yes
1200 (DOC) Interstate Compact for Adult Offendr Suprvsn Rest Acct	compact application fee	1	22,414	22,414	1	Yes
1220 (DOH) Kurt Oscarson Children's Organ Transplant Account	contributions	137,606	54,489	19,110	172,985	Yes
1221 (DOH) Cigarette Tax Restricted Account	\$250,000 from the FY 1999 cigarette tax change; 58% of the FY 2002 cigarette tax change	0	7,950,000	7,949,716	284	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	2,836,469	15,896,521	0	18,732,990	Yes
1223 (DOH) Nursing Care Facilities Account	nursing care facilities assessment; penalties and interest; appropriations; interest	0	0	0	0	Yes
1224 (DOH) State Laboratory Drug Testing Account	\$40 administrative fee for license reinstatement (UCA 53-3-1065)	21,920	711,640	733,540	20	Yes
1225 (DAG) Cat & Dog Community Spay & Neuter Restr Acct	contributions; interest	72,112	844	29,916	43,040	Yes
1226 (DOH) Cancer Research Restr Acct	contributions; interest	0	15,685	15,685	0	Yes
1227 (DOH) Autism Treatment Account	gifts, grants, and donations; interest; appropriations	(2)	2	0	0	Yes
1228 (DOH) Prostate Cancer Special Group License Plate Rest Acct	contributions; interest	0	125	125	0	Yes
1229 (DOH) Automatic External Defib Rest Acct	appropriations	0	0	0	0	Yes
1230 (DOH) Children's Hearing Aid Rest Acct	appropriations; gifts, grants, and donations	82,331	100,000	125,400	56,931	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	44,456,513	0	0	44,456,513	Yes
1240 (UNG) National Guard Death Benefit Account	appropriations; interest	309,500	9,500	0	319,000	No
1250 (DPS) DNA Specimen Restricted Account	fees assessed against convicted persons	2,355	421,135	330,328	93,161	Yes
1253 (DPS) Statewide Unified E-911 Emergency Service Account	telephone surcharges; appropriations; contributions	7,022,481	3,371,798	4,826,300	5,567,979	Yes

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Fund Name	Revenue Source	Preliminary FY 2018 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
1254 (DPS) Fire Academy Support Account	% of insurance tax; % life insurance premium assessment; recovery fees; donations; appropriations	4,183,111	2,220,978	6,404,089	0	Yes
1255 (DPS) Public Safety Support Account	surcharge on criminal fines, penalties, and forfeitures	28,894	3,637,413	3,378,272	288,035	Yes
1256 (DPS) Statewide Warrant Operations Account	surcharge on criminal fines, penalties, and forfeitures	205,568	422,955	422,955	205,568	Yes
1257 (DPS) Reduced Cigarette Ignition Propensity & Firefighter Ac	all certification fees submitted by manufacturers	282,000	57,000	78,100	260,900	Yes
1258 (DPS) Public Safety Honoring Heroes Restricted Acct	contributions, donations, or grants	175,247	166,320	100,000	241,567	Yes
1259 (DPS) Canine Body Armor Restricted Account	contributions; donations; grants; interest	92,290	2,857	4,000	91,147	Yes
1260 (DPS) Firefighter Support Rest Account	contributions, donations, or grants	264,281	163,110	132,000	295,391	Yes
1263 (DPS) Ut Hwy Patrol Aero Bureau Rest Account	\$1 of each OHV registration fee; appropriations; public or private donations	157,435	207,381	212,200	152,616	Yes
1264 (DPS) Concealed Weapons Account	firearm permit fees	795,694	3,467,743	1,495,701	2,767,737	No
1265 (DPS) Firearm Safety Account	appropriations	40,000	24,800	64,800	0	No
1266 (DPS) Utah Law Enforcement Memorial Support Restricted Account	contributions; donations and grants	0	0	0	0	Yes
1267 (DPS) Motor Vehicle Safety Impact Restricted Account	deposits from \$1 of each vehicle registration fee; donations; interest	0	1,229,600	1,229,600	(0)	Yes
1270 (DOT) Share Rd Bicycle Support Rest Account	contributions, appropriations, donations, or grants	0	29,325	29,325	0	Yes
1281 (DWS) Special Administrative Expense Account	penalties; voluntary contributions	11,856,581	2,381,318	3,275,528	10,962,371	No
1285 (DWS) Youth Character Org Restr Acct	contributions; donations and grants; interest	18	325	0	343	Yes
1286 (DWS) Youth Development Org Restr Acct	contributions; donations and grants; interest	93	(669)	0	(576)	Yes
1287 (DWS) Homeless to Housing Reform Restricted Account	appropriations; donations and grants; interest	0	14,600,000	14,600,000	0	Yes
1288 (USOR) Office of Rehabilitation Transition Restricted Account	appropriations	4,936,877	21,834,200	19,278,525	7,492,552	Yes
1300 (FIN) Financial Institutions	fees based on assets	9,954,432	7,282,303	7,026,567	10,210,167	Yes
1320 (FIN) Tobacco Settlement Restricted Account	tobacco settlement funds; interest	2,383,244	37,928,090	15,671,637	24,639,698	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	2,405,427	1,426,672	3,065,860	766,239	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	2,441,756	2,441,756	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)	145,668,491	0	0	145,668,491	Yes

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		Beginning	Revenues	Expenses	Ending	
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)	1,903,322	10,578,176	7,593,202	4,888,296	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	66,171,656	66,171,458	7,742	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	(1)	1,438,114	1,438,112	0	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	11,113,142	0	0	11,113,142	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	(36,519)	2,151,564	2,146,872	(31,827)	Yes
1337 (FIN) Infrastructure & Economic Diversification Investment	monies credited to the account under UCA 51-9-305; appropriations; grants	3,090,422	808,767	250,000	3,649,189	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	2,756,677	261,534	2,573,500	444,712	Yes
1342 (FIN) Prison Development Restricted Account	appropriations; interest	506,764	8,487	0	515,251	Yes
1343 (FIN) Utah Statewide Radio System Restricted Account	appropriations; contributions	0	10,364,163	7,075,000	3,289,163	Yes
1344 (FIN) Public Lands Litigation Restricted Account	appropriations; money received from other state agencies	4,500,000	0	0	4,500,000	Yes
1400 (GOV) Criminal Forfeiture Restricted Account	proceeds from forfeited property or money; any damages awarded the state	(0)	1,768,715	1,768,175	540	Yes
1402 (GOV) Motion Picture Incentive Account	appropriations; interest	149,850	1,500,000	1,500,000	149,850	Yes
1403 (GOV) Tourism Marketing Performance Account	appropriations; interest	552,225	21,000,000	21,000,000	552,225	Yes
1404 (GOV) Stripper Well-Petroleum Violation Escrow	Petroleum Violation Escrow money	385,953	0	206,253	179,700	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)	1,402,042	1,195,998	206,044	Yes
1408 (GOV) Law Enforcement Services Account	surcharge allocation (UCA 51-9-4011(c))	(0)	489,578	489,578	(0)	Yes
1409 (GOV) School Readiness Restricted Account	appropriations; interest; federal grants; donations	57,135	3,044,099	(3,594,902)	6,696,136	Yes
1411 (CCJJ) Indigent Defense Resources Restricted Account	appropriations; interest	0	2,226,400	2,221,700	4,700	Yes
1412 (GOV) Employability to Careers Program Restricted Account	appropriations; income and interest from deposits and investments; donations	0	1,017,460	1,000,000	17,460	Yes

FY 2018 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2018 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
1420 (INS) Bail Bond Surety Administration Account	fees related to bail bond sureties as established under UCA 63-38-3.2; interest	56,864	8,250	25,200	39,914	Yes
1421 (INS) Technology Development Rest Acct	fees from requests for information obtained electronically	33,670	677,780	628,900	82,550	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	136,034	136,034	0	Yes
1423 (INS) Captive Insurance Restricted Acct	fees collected from captive insurance companies to obtain or renew a certificate of authority	233,677	2,164,600	1,611,300	786,977	Yes
1424 (INS) Title Licensee Enforcement Res Acct	annual assessment fees received by the state (UCA 31a-23a-415)	0	100,550	100,550	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	286,038	82,250	34,171	334,117	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)	681,541	136,118	64,409	753,250	Yes
1427 (INS) Insurance Fraud Investigation Account	annual fees from insurers (UCA 31a-31-108 and 109)	0	3,842,337	2,387,200	1,455,137	Yes
1428 (INS) Insurance Department Restricted Account	fees; reimbursements for examination costs; forfeitures collected	3,032,250	9,284,091	8,665,449	3,650,892	Yes
1429 (INS) Health Ins Actuarial Review Restricted Account	fees collected from small employer carriers participating in certain benefit programs	(0)	150,100	147,000	3,100	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	499,457	456,635	426,220	Yes
1442 (JUD) Children's Legal Defense Account	civil filing fees; marriage license fee; appropriations	200,000	789,216	789,216	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	30,669	7,996,044	7,485,442	541,271	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	1,373,061	4,257,145	4,481,304	1,148,902	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	18,844	312,193	312,193	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	841,619	572,313	622,759	Yes
1448 (JUD) Nonjudicial Adjustment Account	financial penalties	862,683	678,217	377,008	1,163,892	Yes
1449 (JUD) Online Court Assistance Program	\$20 filing fee	361,186	137,788	137,788	361,186	Yes
1450 (JUD) Substance Abuse Prevention Account	surcharge on criminal fines, penalties, and forfeitures	0	845,910	686,442	159,468	Yes
1451 (JUD) Trust Account Support	interest on funds held by the court in trust	510,638	1,821	4,629	507,831	Yes

FY 2018 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2018 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
1480 (LBR) Workplace Safety Account	0.25% of the premium income remitted to the state treasurer (UCA 59-9-1012(c))	91,056	1,304,953	1,326,946	69,063	Yes
1485 (LBR) Industrial Accident Rest Account	0.5% of the premium income remitted to the state treasurer (UCA 59-9-1012(c)(iv))	0	3,039,565	3,039,565	0	Yes
1490 (PED) Autism Awareness Restricted Acct	plate contributions; private contributions; donations or grants from public or private entities	50,725	25,050	39,000	36,775	Yes
1500 (TAX) Alcoholic Beverage Enforcement & Treatment Rest Acct	a portion of beer tax; appropriations; interest	1,739,189	5,657,975	5,597,400	1,799,764	Yes
1501 (TAX) Remote Sales Restricted Account	sales tax revenues in excess of \$7,279,673; interest	80,470	1,337	0	81,807	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	6,120,340	11,419,669	10,478,800	7,061,210	Yes
1503 (TAX) Rural Healthcare Facilities Account	appropriations	0	218,900	218,900	0	Yes
1504 (TAX) Electronic Payment Fee Restricted Account	fees	4,437,884	6,588,987	6,763,678	4,263,192	Yes
1505 (TAX) Motor Vehicle Enforce Div Temp Permit Restricted Account	Not Available	1,537,576	4,332,307	3,588,014	2,281,869	N/A
1520 (TRS) Abortion Litigation Account	grants; gifts	1,354	0	0	1,354	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	10,415	3,586	0	14,001	Yes

Special Revenue Funds / Education Funds		601,466,119	5,484,494,147	5,200,408,352	885,551,914	
2400 (PED) Uniform School Fund Unrestricted	escheats and various other taxes and fees	10,747,361	29,657,150	31,000,000	9,404,510	Yes
2420 (PED) Invest More for Education Account	contributions; interest	37,493	727	0	38,220	Yes
2425 (PED) Underage Drinking Prevention Program Restricted Account	automatic deposit equal to previous year's deposit adjusted for inflation; appropriations; interest	0	1,750,000	1,750,000	0	No
2426 (PED) Hospitality and Tourism Management Education Account	6% of hotel taxes up to \$300,000 annually; appropriations; donations, grants, gifts, and bequests; interest	0	129,250	0	129,250	No
2430 (PED) Professional Practices Restricted Subfund	new or reinstated license fees	763,801	2,155	765,956	0	Yes
2435 (PED) Minimum Basic Growth Account	deposits; interest	688,570	75,670,816	75,000,000	1,359,386	Yes
2440 (PED) Growth in Student Population Restricted Account	appropriations; donations	58	0	0	58	Yes
2450 (PED) Teacher Salary Supplemental Restricted Account	appropriations	0	0	0	0	Yes
2455 (PED) Charter School Revolving Account	appropriations; proceeds from loan repayments; interest	6,910,293	(11,013)	5,125	6,894,154	Yes
2456 (PED) School Building Revolving Account	loan repayments; interest on loans	9,756,544	66,667	250	9,822,961	Yes
2460 (FIN) Education Fund Budget Reserve Account	up to 50% of the revenue surplus of the Education Fund; appropriations; interest	361,801,798	0	0	361,801,798	Yes
2470 (PED) Trust Distribution Account (fka Interest and Dividends Account)	interest and dividends derived from the investment of monies in the Permanent State School Fund; interest on account monies	39,584,936	103,686,261	64,743,553	78,527,645	Yes
2475 (PED) Charter School Reserve Account	contributions from participating charter schools; appropriations; interest; grants; donations	8,417,790	1,499,521	0	9,917,310	Yes

FY 2018 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2018 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
2476 (PED) Charter School Levy Account	charter school levy per pupil revenues	0	26,495,762	22,080,095	4,415,667	Yes
2480 (PED) Education Fund	various taxes and fees, e.g. income taxes	162,757,476	5,245,546,853	5,005,063,374	403,240,955	Yes

Special Revenue Funds / Transportation Funds		316,395,452	1,189,488,931	1,150,587,463	355,296,920	
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))	226,467,847	1,075,652,152	1,034,469,539	267,650,460	Yes
2810 (DOT) Transportation Inventory Fund	administrative to account for inventory	12,961,582	0	29,163	12,932,420	No
2820 (DOT) Aeronautics Restricted Account	aviation fuel tax; airport licensing fees; registration fees	5,799,761	8,444,769	8,003,913	6,240,617	Yes
2830 (DOT) Marda Dillree Corridor Preservation Fund	motor vehicle rental tax; appropriations; contributions; interest; bond proceeds	21,338,044	12,342,192	26,095,015	7,585,220	Yes
2835 (DOT) Tollway Special Revenue Fund	tolls; appropriations; contributions; interest; repayments and interest on account monies	837,796	2,418,395	1,528,743	1,727,448	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	33,164,207	37,174,327	28,660,004	41,678,530	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	348,354	(316)	0	348,038	No
2847 (FIN) 2010 SL County Rev Bond Sink Fund	transfers from the County of the First Class State Highway Projects Fund	0	15,783,287	15,783,287	0	No
2854 (DOT) Transportation - Clearing Fund	created administratively	0	0	0	0	N/A
2855 (DPS) Uninsured Motorist Identification Restricted Account	fees; interest	6,845,033	3,332,989	1,952,800	8,225,222	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	3,121,569	663,776	111,200	3,674,145	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	5,511,260	33,677,361	33,953,800	5,234,821	Yes

Special Revenue Funds / Nonmajor Governmental Funds		291,753,936	227,676,163	205,189,195	314,240,904	
2005 (AG) Attorney General Litigation Fund	settlements and judgments	1,245,455	888,991	797,379	1,337,067	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	290,917	200,000	237,988	252,929	No
2020 (CPB) State Capitol Fund	donations from private persons \ foundations; appropriations; monies from the federal government	851,939	684,476	506,126	1,030,289	No
2040 (CRC) Architecture Education & Enforcement Fund	surcharges on initial, renewal, and reinstatement licensure fee; administrative penalties; interest earned	38,897	24,786	2,500	61,183	No

FY 2018 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2018 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
2045 (CRC) Consumer Protect Education & Training Fund	penalties; fines; settlements	500,000	616,718	616,718	500,000	No
2050 (CRC) Cosmetologist/Barber, Esthetician, Electrologist Fund	administrative penalties	101,910	101,363	76,799	126,474	No
2055 (CRC) Land Surveyor/Engineer Education & Enforcement Fund	surcharge on licensing fees; penalties; fines; interest earned	100,000	14,775	14,775	100,000	No
2060 (CRC) Landscapes Architects Education & Enforcement Fund	surcharge on application fee (not to exceed 50%); fines; interest earned	8,855	4,114	2,029	10,940	No
2065 (CRC) Physicians Education Fund	administrative penalties ordered and collected; interest earned	100,000	6,076	22,915	83,161	No
2070 (CRC) Real Estate Education, Research, & Recovery Fund	fees (surcharges)	823,881	297,581	211,629	909,834	No
2075 (CRC) Residence Lien Recovery Fund	assessment from licensed contractors and fund members; interest earned; fines; penalties	1,807,735	567,738	265,589	2,109,884	No
2080 (CRC) Residential Mortgage Loan Educ, Research & Recovery Fd	additional license application and renewal fee; interest	536,446	389,247	112,452	813,241	No
2085 (CRC) Securities Investor Education/Training/Enforcement Fd	civil penalties; fines; interest	205,684	183,400	184,516	204,568	No
2087 (CRC) Transportation Network Vehicle Recovery Fund	fees; interest	50,000	100	0	50,100	No
2088 (CRC) Single Sign-On Expendable Special Revenue Fund	single sign-on fees; appropriations	0	171,490	0	171,490	No
2090 (DAS) Child Welfare Parental Defense Fund	appropriations; participating counties; private contributions	44,348	725	972	44,101	No
2096 (DAS) State Archives Fund	donations; deposits; contributions; gifts; endowment; devise; bequest of real property, personal property, or service	2,560	0	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	196,171,553	19,012,775	0	215,184,328	Yes
2105 (DAS) Office of State Debt Collection Fund	appropriations; fees; interest collected on outstanding accounts receivables	803,233	3,362,418	3,247,194	918,457	No
2110 (DHA) History Donation Fund	donations	314,257	7,093	1,191	320,159	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)	11,941,433	673,365	3,944,764	8,670,034	No
2130 (DHA) State Library Donation Fund	donations	1,134,869	22,021	0	1,156,891	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	17,808,018	4,708,391	6,780,920	15,735,489	No
2145 (DHA) State Arts Endowment Fund	appropriations; interest; federal grant	348,415	25,210	8,729	364,896	No
2151 (DWS) Qualified Emergency Food Agencies Fund	state sales and use tax revenues	686,310	915,002	1,488,986	112,326	No
2153 (DWS) Intermountain Weatherization Training Fund	private contributions; donations; fees; appropriations; interest	3,510	2,500	2,500	3,510	No

FY 2018 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2018 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
2155 (DEQ) Hazardous Substance Mitigation Fund	voluntary contributions; civil penalties; appropriations; recovered costs; interest	5,333,345	501,996	537,775	5,297,566	No
2156 (DEQ) Conversion to Alternative Fuel Grant Program Fund	appropriations; contributions; fees; interest	130,000	998	22,500	108,498	No
2157 (DEQ) Clean Air Fund	contributions	0	39,151	0	39,151	No
2158 (DEQ) Environmental Mitigation and Response Fund	contributions; damage claim settlements; interest	0	1,480,827	0	1,480,827	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	4,631,513	70,854	2,088,247	2,614,120	No
2180 (DHS) Out & About Homebound Transportation Assistance Fund	donations; interest	221,185	42,259	0	263,444	No
2185 (DHS) State Development Center Miscellaneous Donation Fund	donations; interest	564,795	109,837	113,910	560,722	No
2190 (DHS) State Development Center Workshop Fund	contracts for services; interest	13,169	122,485	119,440	16,214	No
2200 (DHS) State Hospital Unit Fund	gifts and donations; hospital fund raising projects	196,074	58,292	79,588	174,778	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	503,399	46,894	550,293	0	No
2202 (DHS) Utah State Developmental Center Long-Term Sustainability Fund	land lease revenue; proceeds from sales and dispositions of properties; existing money in the Utah State Developmental Center Land Fund	0	550,293	0	550,293	No
2210 (DNR) OGM - Abandoned Mine Reclamation Fund	recovered liens; fees and fines; federal grants; donations	2,412,722	62,900	0	2,475,623	No
2215 (DNR) Utah Geological Survey Sample Library Fund	donations or contributions from individuals, companies, organizations, or government entities; interest earned	76,972	1,415	0	78,387	Yes
2220 (DNR) Wildland Fire Suppression Fund	appropriations; cost recovery; federal funds; restitution; interest	7,093,015	278,919	5,684,962	1,686,972	No
2230 (DOC) Sexually Explicit Business & Escort Service Fund	sexually explicit business and escort service tax; interest	2,790	19,303	0	22,094	Yes
2235 (DOH) Organ Donation Contribution Fund	donations	322,155	116,223	190,000	248,378	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	45,787,267	45,787,267	4,877,935	No
2242 (DOH) Ambulance Service Provider Assess Exp Rev Fund	assessments; penalties; donations; appropriations	501	3,500,812	3,217,400	283,913	No
2243 (DOH) Nursing Care Facilities Provider Assessment Fund	assessments; fines; penalties; appropriations; interest	0	31,935,665	31,855,200	80,465	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	4,228,925	3,805,026	423,899	No
2247 (DPS) Emergency Service Charge for PSAP	telephone surcharges	0	21,619,324	20,195,750	1,423,575	No
2250 (DOH) Traumatic Brain Injury Fund	gifts, grants, donations; appropriations	137,856	874,224	255,364	756,716	No
2251 (DOH) Traumatic Spinal Cord & Brain Injury Rehab Fund	gifts, grants, donations; appropriations	310,808	234,223	95,627	449,404	No

FY 2018 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2018 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
2252 (DOH) Medicaid Expansion Fund	gifts, grants, donations; appropriations; taxes; certain savings; interest	735,564	16,950,957	11,594,370	6,092,151	No
2255 (DOT) Wire Estate Memorial Fund	interest	162,546	2,684	686	164,544	No
2260 (DWS) Child Care Fund	donations; grants; interest	6,252	133	2,400	3,985	No
2265 (DWS) Refugee Services Fund	federal grants; donations	64,184	33,315	50,918	46,581	No
2275 (DNR) Water Commissioner Fund	assessments; interest	1,854,087	852,894	1,690,505	1,016,476	No
2290 (FIN) Waste Tire Recycling Fund	fee on retail tire sales	4,309,173	3,675,819	3,380,935	4,604,056	No
2305 (GED) Utah Stem Foundation Fund	donations	442,938	564,418	0	1,007,356	No
2306 (GOV) Outdoor Recreation Infrastructure Account	appropriations; donations and grants; certain distributions; interest	275,000	2,643,017	0	2,918,017	No
2310 (GOV) CCJJ Juvenile Accountability Incentive Block Grant Fund	federal revenue; interest	0	391	391	0	No
2315 (GOV) Crime Victim Reparations Fund	assessments against criminals	3,578,256	9,295,733	8,650,626	4,223,363	Yes
2320 (GOV) State Elections Grant Fund	Federal Funds	0	25,164	25,164	0	No
2321 (GOV) CCJJ Justice Assistance Grant Fund	federal revenue; interest	0	(1)	0	(1)	No
2323 (GOV) Private Proposal Exp Spec Rev Fund	proposal fees	7,000	0	0	7,000	No
2327 (GOV) Governor's Suicide Prevention Fund	gifts, grants, and bequests	0	150,000	0	150,000	No
2330 (INS) Insurance Fraud Vic Restitution Fund	restitution to persons harmed by fraudulent insurance acts	1,120,575	160,451	1,077,121	203,906	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	527,807	33,648	2,181	559,274	No
2340 (PED) Child Nutrition Program Commodities Fund	collections from daycare centers that receive government commodities	0	0	0	0	No
2345 (DWS) Utah Community Center for the Deaf Fund	contribution; reimbursement for programs; vending machines	23,861	2,725	6,518	20,069	No
2355 (USOR) Visually Handicapped Fund	contributions	1,022,116	167,605	12,628	1,177,092	No
2360 (PSC) Universal Public Telecommunications Service Support Fd	surcharges; penalties	3,299,208	15,621,896	12,039,747	6,881,357	No
2380 (DVA) Utah Veterans' Nursing Home Fund	donations, gifts, or bequests; federal and state funds	8,079,847	27,156,748	28,461,965	6,774,629	No
2390 (DPS) Alcoholic Beverage Control Act Enforcement Fund	% of gross revenue from liquor sales; interest	3,379,166	4,597,065	3,940,768	4,035,464	No
2395 (UNG) National Guard MWR Fund	proceeds collected under state morale, welfare, and recreation program; donations; appropriations	117,895	1,178,058	1,127,253	168,700	No

Permanent Funds		2,503,353,176	232,719,252	103,094,769	2,632,977,659	
3510 (TLA) USU-Principle, Permanent Fund	land sales	4,074,761	282,370	0	4,357,131	Yes
3515 (TLA) Deaf School-Principle, Permanent Fund	land sales	2,223,505	270,246	0	2,493,751	Yes
3520 (TLA) Utah State Hospital- Principle, Permanent Fund	land sales	3,325,803	309,656	0	3,635,459	Yes
3525 (TLA) Institution for the Blind-Principle, Permanent Fund	land sales	20,951,312	999,161	0	21,950,473	Yes
3530 (TLA) Miners Hospital-Principle, Permanent Fund	land sales	62,040,878	2,802,357	0	64,843,235	Yes
3535 (TLA) Normal School-Principle, Permanent Fund	land sales	5,165,796	601,253	0	5,767,049	Yes
3540 (TLA) Public Building-Principle, Permanent Fund	land sales	32,205	(9)	0	32,196	Yes

FY 2018 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2018 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
3545 (TLA) State Youth Development Center-Principle, Permanent Fd	land sales	1,275,474	74,029	0	1,349,503	Yes
3550 (TLA) Reservoir-Principle, Permanent Fund	interest	7,539,969	474,841	0	8,014,810	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)	2,386,743,596	224,760,598	103,094,769	2,508,409,425	Yes
3560 (TLA) School Mines-Principle, Permanent Fund	land sales	4,051,392	774,600	0	4,825,991	Yes
3565 (TLA) University of Utah Land-Principle, Permanent Fund	interest	5,928,486	1,370,150	0	7,298,635	Yes
Capital Projects Funds		335,330,546	678,306,456	591,766,081	421,870,922	
2900 (DOT) Transportation Investment Fund of 2005	voluntary contributions; appropriations; Centennial Highway Fund revenue sources; interest	385,817,609	1,031,563,903	820,874,241	596,507,271	Yes
2905 (DOT) Impacted Communities Transportation Development Restricted Account	appropriations; contributions; Mineral Lease Account money; interest	0	21,568,245	16,977,274	4,590,971	No
3000 (FCM) Capital Projects Fund	appropriations; institution funding; agency funding	155,830,429	503,539,566	496,982,593	162,387,401	No
3150 (FCM) Prison Project Fund	appropriations; bond proceeds; interest	126,992,885	149,818,133	37,439,892	239,371,127	No
3250 (FCM) SBOA Capital Projects	appropriations; institution funding; agency funding	52,507,232	3,380,513	40,366,322	15,521,423	Yes
Debt Service Funds		8,092,250	538,475,731	517,173,860	29,394,121	
4110-4123 (FIN) General Obligation Debt Service	bond proceeds; appropriations	0	483,402,390	483,402,090	300	Yes
4309-4334 (FIN) Lease Revenue and Water Recap Debt Service	bond proceeds; interest; rental income from lease rents	8,092,250	55,073,342	33,771,770	29,393,821	Yes
Enterprise Funds		2,995,366,362	1,267,248,444	1,092,695,156	3,169,919,650	
5110 (DWS) Unemployment Compensation Fund	employer contributions; federal revenue; investment interest; penalty and interest; employer reimbursement	1,093,091,232	213,153,227	157,920,385	1,148,324,074	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	172,047,991	11,120,463	3,015,725	180,152,729	Yes
5215 (FIN) Drinking Water SRF Hardship Fee Account	hardship fees; interest	2,897,353	331,065	283,099	2,945,319	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)	56,677,346	3,587,778	2,706,200	57,558,924	Yes
5240 (FIN) Hardship Grant Program for Drinking Water Projects	interest on loans; hardship assessments; appropriations; investment income	897,330	1,055,814	287,545	1,665,600	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	36,453	0	5,770	30,683	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	154,850	0	76,190	78,660	No
5250 (FIN) Water Quality SRF Hardship Assessment	hardship fees; interest	6,149,660	1,236,060	1,298,895	6,086,825	Yes

FY 2018 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2018 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
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	262,099,551	8,782,993	2,016,645	268,865,899	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))	63,296,315	3,593,768	1,577,125	65,312,959	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)	1,922,901	718,112	389,664	2,251,349	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	45,454	71,770	12,100	105,124	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	1,157,787	0	90,000	1,067,787	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	49,564,552	4,361,833	409,400	53,516,986	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	181,327,223	30,101,101	10,234,005	201,194,320	Yes
5276 (FIN) Water Resources C&D Pledged Loans	loan repayments	147,135,020	3,586,956	0	150,721,976	No
5277 (FIN) Water Resources 2010 Recap Rev Bond	bond proceeds	7,455,084	61,170	0	7,516,254	Yes
5280 (FIN) Water Resources Cities Water Loan Fund	appropriations of liquor control profits; loan repayments	16,583,456	237,588	0	16,821,044	Yes
5281 (FIN) Water Resources Cities Pledged Loans	loan repayments	11,060,251	169,066	0	11,229,317	No
5285 (FIN) Permanent Community Impact Loan Fund	mineral lease royalties and mineral bonus payments; appropriations; repayment of loans; interest earned	291,948,920	14,183,880	29,788,573	276,344,228	Yes
5290 (FIN) Permanent Community Impact Bonus Fund	70% bonus payments; repayment of loans; 12.16% bonus payments on exchanged land; appropriations; interest earned	360,883,303	15,396,851	32,625	376,247,529	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	26,270,912	27,819,618	0	54,090,530	No
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	828,032	9,815	625	837,222	No
5311 (FIN) USEP Revolving Loan Fund (ARRA)	Federal Funds	2,855,492	44,751	28,738	2,871,505	No
5415 (WRE) Water Resources Investigation Account	board allocation; billings from projects	1,411,024	1,833,132	1,494,526	1,749,630	Yes
5420 (DWS) OWHTF-Farmer Home	Federal Funds; appropriations (match funds)	451,510	504	53,680	398,335	Yes
5423 (DWS) OWHTF-Farmer Home Prog Income	loan repayments (principal) and interest from original loans paid out of Fund 199	1,809,282	81,673	0	1,890,955	No
5426 (DWS) OWHT-Fed Home	Federal Funds (interest earned on these loans is transferred to Fund 158)	53,416,151	3,883,615	3,121,418	54,178,347	Yes

FY 2018 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2018 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
5429 (DWS) OWHTF-Fed Home Income	loan repayments (home income); interest on loans (earned from fed home (Fund 191)); interest on PTIF investments	22,594,583	2,955,077	1,182,451	24,367,209	Yes
5432 (DWS) OWHTF-Housing Loan Fund	General Fund appropriations used to match federal home funds	9,806,484	2,820,294	2,422,863	10,203,915	Yes
5435 (DWS) OWHTF-State Home Income	Federal Funds (from loan repayments)	11,269,715	604,964	99,235	11,775,444	Yes
5438 (DWS) OWHTF-Low Income Housing	appropriations	23,243,600	2,314,788	3,280,566	22,277,822	Yes
5441 (DWS) OWHTF-Low Income Housing-PI	loan repayments (principal) and interest from original loans paid out of Fund 199	12,120,054	1,832,866	809,635	13,143,285	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	23,138	319	0	23,458	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	359,911	8,422	46	368,287	Yes
5448 (DWS) OWHLF Multi-Family Hous Preserv Revolv Loan	Federal Funds; contributions; appropriations; loan repayments	3,922,894	69,654	59,256	3,933,293	Yes
5449 (DWS) OWHLF Innovative Weatherize Loan Prog Fund	Federal Funds; Dedicated Credits	2,069,885	15,535	0	2,085,420	No
5451 (DWS) Economic Revitalization and Investment Fund	appropriations; contributions, donations, and grants; repayments; interest	0	2,061,000	0	2,061,000	No
5452 (DWS) Housing Opportunities for Low Income Households	N/A	950,000	50,000	0	1,000,000	N/A
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	29,789,771	1,165,360	1,857,949	29,097,182	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)	19,858,010	520,674	134,768	20,243,916	Yes
5470 (DAG) Federal Rural Rehabilitation Loan Fund	repayment of loans made from the fund; interest earned	5,124,141	108,342	0	5,232,483	Yes
5480 (ABC) Alcoholic Beverage Control-Liquor Control Fund	sale of liquor; fees from licenses and permits	4,114,117	618,325,316	617,325,316	5,114,117	Yes
5481 (TAX) Markup Holding Fund	markup collected by DABC	0	210,327,753	210,327,753	0	Yes
5486 (DEQ) Clean Fuel Conversion Fund	appropriations; public and private contributions; interest; loan repayments	761,443	7,150	220,076	548,518	Yes
5493 (DOC) Utah Correctional Industries Fund	sale of services; sale of products	7,626,396	23,315,956	24,048,131	6,894,221	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	(829,518)	13,538,138	13,983,967	(1,275,347)	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	2,067,439	2,100,150	(32,712)	No

FY 2018 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2018 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
5500 (DOT) Infrastructure Loan Fund	appropriations; Federal Funds; state grants; contributions; repayments of fund monies; interest; money available transferred by the commission	25,140,773	39,651,240	0	64,792,013	Yes
5515 (DPS) Local Government Emergency Response Loan Fund	appropriations; repayment of loans; interest	104,100	0	0	104,100	No
5700 (DWS) State Small Business Credit Ini Prog Fund	grants; pay backs; bonuses; entitlements; transfers; bequests	3,832,438	65,551	62	3,897,928	No
Internal Service Funds		87,101,733	303,843,835	291,819,870	99,125,698	
6010 (DAS) Risk Management-Construction	premiums and surcharges; refunds, returns, dividends, from insurance carriers; proceeds from sale of salvage and subrogation recoveries	400,315	832	401,147	(0)	Yes
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	676,913	209,911	795,993	Yes
6030 (DAS) Risk Management-Workers' Compensation Fund	premiums collected through payroll; interest earned	4,484,443	8,750,971	9,947,228	3,288,186	Yes
6045 (DAS) Finance-Purchasing Card	sales of services	46,775	697,739	171,663	572,851	Yes
6050 (DAS) General Services-Central Printing Services	sales of services	1,663,953	3,029,873	2,560,796	2,133,029	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	(300,539)	12,668,379	11,593,663	774,177	Yes
6080 (DAS) General Services-Cooperative Contract Mgmt	sales of services	4,252,957	4,311,273	4,375,176	4,189,053	Yes
6085 (DAS) Consolidated Budget & Accounting	sales of services	(5,694)	1,244,514	1,238,035	785	Yes
6090 (DAS) Fleet Operations-Motor Pool	sales of services	49,630,833	33,436,242	30,763,695	52,303,380	Yes
6100 (DAS) Federal Surplus Property	fees and sales of service; appropriation	111,997	44,921	86,381	70,537	Yes
6110 (DAS) State Surplus Property	fees and sales of service; appropriation	213,009	817,194	658,272	371,930	Yes
6120 (DAS) Fleet Operations-Fuel Network	fees for services	61,687	29,318,505	27,350,892	2,029,300	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	105,313	542,203	523,870	123,646	Yes
6150 (DAS) DFCM-Facilities Management	sales of services; appropriations; donations	1,591,925	34,415,771	33,137,573	2,870,123	Yes
6155 (DAS) State Facility Energy Efficiency Fund	appropriations; monies received for repayment of loans made from fund; interest earned	2,589,462	21,597	0	2,611,059	Yes
6160 (HRM) Department of Human Resource Management	charges for services to other state agencies	2,897,557	14,041,756	13,574,072	3,365,240	Yes
6600 (DNR) Natural Resources-Warehouse	billing of services	109,361	927,782	901,051	136,091	Yes
6680 (DTS) Enterprise Technology Fund	fees for services	16,280,324	120,140,875	115,775,145	20,646,054	Yes
6690 (DTS) Agency Services Fund	payments from state agencies for services	0	0	0	0	Yes
6900 (DAS) Risk Management-Property	premiums; interest earned; refunds and dividends from insurance carriers; proceeds from sale of salvage and subrogation recoveries	6,456,197	16,423,894	13,285,384	9,594,707	Yes

FY 2018 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2018 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
6910 (DAS) Risk Management-Auto	premiums; interest earned; refunds and dividends from insurance carriers; proceeds from sale of salvage and subrogation recoveries	(139,066)	2,275,892	2,195,180	(58,355)	Yes
6920 (DAS) Risk Management-Liability	premiums; interest earned; refunds and dividends from insurance carriers; proceeds from sale of salvage and subrogation recoveries	(3,763,932)	19,908,111	23,070,735	(6,926,556)	Yes
6930 (AG) Attorney General Legal Services Fund	payments for services	0	148,600	0	148,600	Yes

Investment Trust Funds		9,226,388,974	13,667,409,701	12,853,832,503	10,039,966,172	
7000 (TRS) Public Treasurer's Investment Fund	money from state entities and outside entities	9,177,691,468	13,406,231,648	12,592,115,846	9,991,807,269	No
7010 (TRS) Undistributed Pool Earnings	interest	48,697,506	261,178,053	261,716,657	48,158,903	No

Private Purpose Trust Funds		11,147,175,083	101,852,605	99,850,321	11,149,177,367	
7208 (DAS) Navajo Trust Fund	oil royalties; income; litigation settlements	72,317,178	4,000,716	1,478,835	74,839,059	No
7210 (TRS) State Treasurer Unclaimed Property	all funds received under the Unclaimed Property Act; interest earnings	79,588,380	37,907,313	26,602,074	90,893,619	No
7220 (DEQ) Petroleum Storage Tank Trust Fund	petroleum storage tank fees; interest earned; underground storage tank installation company permit fees; environmental surcharge	(12,392,810)	6,332,246	9,431,768	(15,492,331)	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	4,205,318	171,337	463,648	3,913,007	No
7222 (DEQ) Petroleum Damage Settlement Fund	petroleum storage tank settlements	249,376	2,515	4,017	247,874	No
7230 (REG) Utah Education Savings Plan Trust	funds from participants in the public trust; gifts; grants; appropriations	10,980,355,558	0	0	10,980,355,558	No
7240 (LBR) Employers' Reinsurance Fund	insurance premium tax	2,158,965	14,688,870	23,634,170	(6,786,335)	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	11,852,690	4,449,410	5,442,404	10,859,695	No
7250 (FIN) Flexible Benefit Fund-Even Years	employee salary reduction through payroll	0	4,027,495	3,466,754	560,741	No
7251 (FIN) Flexible Benefit Fund-Odd Years	employee withholding	294,218	3,519,509	3,813,727	0	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	919,157	97,391	56,283	960,265	No
7261 (FIN) Indigent Capital Defense Trust Fund	monies from participating counties; appropriations; interest	1,159,833	538,122	264,709	1,433,245	No
7270 (DHA) Ethnic Arts Endowment	federal grant; interest earnings; donations	188,601	3,134	0	191,735	No
7275 (DHA) Ind Arts Endowment	federal grant; interest earnings; donations	633,672	10,719	0	644,391	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	1,902,277	5,082,502	5,180,337	1,804,443	No
7300 (DHS) M N Warshaw Trust Fund	proceeds from will	147,425	2,710	0	150,135	No
7305 (DHS) State Development Center-Patient Account	Supplemental Social Security; civil service retirement; client earnings and deposits; interest	664,400	1,711,105	1,728,128	647,377	No

FY 2018 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2018 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
7310 (DHS) State Hospital Patient Trust Fund	patient's funds; interest on funds at local bank	156,516	762,348	802,961	115,902	No
7315 (DNR) Bond & Surety Forfeiture Trust Fund	monies collected by the division as a result of bond or surety forfeitures; interest	421,743	429,780	3,208	848,315	No
7320 (DNR) Wildland Fire Suppression Fund	payments from counties; interest generated by the fund; appropriations	0	0	0	0	No
7340 (DOC) Inmate Agency Fund Draper	inmate earnings; friends and relatives; government refunds	2,122,074	17,513,761	17,311,871	2,323,964	No
7345 (DPS) Local Public Safety and Firefighter Surviving Spouse Trust Fund	appropriations; donations and grants; fees; interest	169,933	420,252	0	590,185	No
7355 (USOR) Visually Handicapped Vendors	fees; vending machines	60,038	181,371	165,427	75,982	No

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

Agency Funds		246,107,534	2,492,161,536	2,503,923,125	239,508,576	
8001 (FIN) Unemployment Insurance Agency	unemployment insurance from agency's payroll	543,348	1,042,755	1,291,757	294,346	Yes
8003 (FIN) Federal Withholding Tax Fund	federal income tax withheld from employees' earnings	137,069	95,877,013	95,908,232	105,849	Yes
8005 (FIN) Social Security Suspense Fund	FICA withheld	(64,852)	159,984,815	160,020,715	(100,752)	Yes
8007 (FIN) State Withholding Tax	state income tax withheld from employees' earnings	(533,370)	45,364,386	45,365,175	(534,159)	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	447,174	1,734,419	1,687,120	494,473	Yes
8015 (FIN) Security Surcharge/Fines	security surcharge fee	0	4,208,095	4,208,095	0	Yes
8016 (FIN) Surcharge Fines	surcharges imposed on felony and misdemeanor convictions and other offenses	5,658	17,436,474	17,437,777	4,354	Yes
8021 (FIN) Finder Fund	income tax refunds; damaged and lost state warrants; garnishments; mutilated deposits; two-party checks	151,429	79,138,782	79,211,767	78,444	Yes
8025 (FIN) County Road & School Fund from Forest Reserves	federal forest leases; federal sales of certain properties	0	9,287,983	9,287,983	(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	138,700	1,096,368	731,411	503,657	Yes

FY 2018 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2018 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
8035 (FIN) Mortgage Loan Escrows	escrow funds	21,431	36,768	37,612	20,587	Yes
8045 (FIN) UT State Employees Charitable Fund	employee contributions	136,609	286,952	272,257	151,304	No
8050 (DAS) OSDC Collections	victim restitution collections and payments; fines due to other government agencies	(61,157)	2,861,995	2,802,872	(2,035)	Yes
8060 (AG) Attorney General Financial Crimes Trust Fund	court-ordered settlement payments that are to be disbursed to victims of financial crimes	192,574	954,944	924,559	222,959	Yes
8065 (AG) Attorney General Seized Property Holding Fund	N/A	768,605	(434,162)	83,940	250,504	N/A
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))	7,910,113	(7,666,831)	0	243,281	Yes
8080 (DAG) Beef Promotion Agency Fund	fee on cattle	7,047	0	0	7,047	Yes
8090 (DHS) Human Services-ORS Support Collections	prior to FY 2002: donations; beginning FY 2002: ORS 3rd-party collections	0	212,346,303	212,346,303	0	No
8100 (DNR) Water Rights - Well Driller Bond	performance bonds	0	0	360	(360)	No
8105 (DOT) Highway Projects Within Counties Agency Fund	revenues and interest	132,209	1,984,601	2,116,810	0	No
8110 (DOT) Local Transportation Corridor Preservation Agency Fund	fees; appropriations; contributions; bond proceeds; portion of sales tax	336,844	18,873,142	18,873,297	336,690	No
8112 (DOT) County of 1st Class Hwy Prj Agency Fund	contributions; portion of sales tax; fees	0	4,786,457	4,786,457	0	No
8115 (DOC) Corrections Inventory	inventory	0	9,127,764	9,127,764	0	Yes
8122 (TAX) Transient Room Tax Agency Fund	tax	233,034	3,494,152	3,727,185	0	N/A
8135 (DOT) Miscellaneous Agency Fund	vendor deposits; seminar registrations	0	0	0	0	Yes
8141 (DOT) Class B & C Road - Agency Fund	motor vehicle registration; 1/2 of one cent motor fuel tax	0	0	0	0	No
8142 (DOT) Aeronautics Airport Agency Fund	excise tax on aircraft fuel	(248,386)	55,300,619	55,046,216	6,018	No
8150 (DPS) Public Safety-Seized Cash	cash and property seized during investigation and prosecution of drug related crimes	2,688,660	851,676	772,499	2,767,837	Yes
8151 (DPS) Public Safety Financial Responsibility	uninsured motorist's "bonds"	79,183	5,268	0	84,451	Yes
8160 (GOV) Lt Governor-Election File Fee Fund	filing fees	158	27,801	0	27,958	Yes
8170 (JUD) Juvenile Courts Trust Account	fines; bail forfeitures; restitution payments	2,463,834	711,750	720,841	2,454,743	Yes
8171 (JUD) District Courts Trust Account	fines; bail forfeitures; restitution payments	31,365,181	50,256,819	40,064,012	41,557,988	Yes
8185 (LBR) Wage Claim Agency Fund	wage claims; 50% of penalties	16,955,229	2,377,391	410,104	18,922,516	No
8190 (MEC) Medical Education Council Agency Fund	pass through money	310,396	5,705	0	316,100	No
8200 (RET) Civil Fees Judges' Retirement Trust Fund	filing fees	360	1,496,535	1,496,246	648	Yes
8205 (RET) Firefighters' Retirement Trust & Agency Fund	fire insurance premium tax; life insurance premium tax	(2,569,833)	4,441,954	1,800,000	72,121	Yes
8210 (SAO) Property Tax Valuation	property tax fees; interest	107,566	2,715,532	2,777,459	45,639	Yes
8220 (TAX) Ad Valorem Tax Cash Bond	cash bonds	0	0	0	0	Yes
8221 (TAX) Ad Valorem Tax Withholding	cash bonds; centralized property tax	0	0	0	0	Yes
8222 (TAX) Botanical, Cultural, & Zoological Tax	sales tax	5,855,307	46,289,158	46,890,407	5,254,058	Yes

FY 2018 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2018 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
8223 (TAX) Car and Bus Company Trust	property tax	999,918	10,021,005	10,021,005	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	177,837	1,903,385	1,911,554	169,668	Yes
8226 (TAX) Education Tax Check Off Lease Refunding	tax check off	32,109	43,570	29,677	46,002	Yes
8227 (TAX) General Fund Tax Cash Bond	cash bonds (UCA 59-14-201(3)) beginning September 28, 2010	78,229	0	0	78,229	No
8228 (TAX) Interstate Fuel Tax Agreement - Cash Bonds	cash bonds	0	0	0	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	1,203,276	1,203,276	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	10,062,162	283,347,135	287,154,649	6,254,649	Yes
8232 (TAX) Local Transit Authority	sales tax	33,680,988	285,352,007	288,825,049	30,207,946	Yes
8233 (TAX) Municipal Energy Sales & Use Tax Fund	municipal energy sales tax	346,196	6,143,306	6,022,089	467,413	Yes
8234 (TAX) Rural County Hospital Tax	sales tax	647,745	5,977,640	5,997,442	627,943	Yes
8235 (TAX) Special Fuel Bond	surety bonds	0	0	0	0	Yes
8236 (TAX) Tax Commission Suspense	unidentified taxes; impound sales: IRP funds	10,455	342	0	10,797	Yes
8237 (TAX) Tax Suspense Fund B	unidentified taxes	0	0	0	0	Yes
8238 (TAX) Tax Suspense-International Registration Plan	IRP funds	2,310,233	15,150,755	17,297,019	163,969	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	302,902	2,734,167	2,764,377	272,691	Yes
8241 (TAX) Transient Room/Resort Tax	hotel room tax	21,556,874	173,218,880	175,857,371	18,918,382	Yes
8242 (TAX) Uniform Local Sales Tax	sales tax	81,856,278	769,950,644	780,937,687	70,869,235	Yes
8243 (TAX) Withholding Tax Cash Bonds	surety bond	0	0	0	0	Yes
8280 (TLA) Earnings Clearing Fund	transfers	1,189,422	17,289	0	1,224,000	Yes
8290 (TLA) Land Board Suspense Agency	leases; sales; other revenue generating activities that occur on trust lands	4,173,608	(89,089)	0	3,995,429	Yes
8300 (TRS) State Treasurer Miscellaneous Investments	donations	26,937,024	583,825	610,507	26,910,342	No
8305 (TRS) Election Campaign Fund	General Fund	34,164	107,788	133,698	8,254	No
8310 (TRS) State Treasurer Higher Education City Bail	higher education fines	(8)	102,896	75,590	27,298	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	(6,018,143)	110,089,334	104,854,902	4,450,720	No
8325 (TRS) Tobacco Investment Clearing Account	created administratively	0	0	0	0	N/A
8330 (TRS) Treasurer Cash Clearing Account	created administratively	0	0	0	0	N/A
Component Units		24,914,973	37,229,040	36,956,991	25,187,022	
9214 (DBS) Schools for the Deaf & Blind Donation Fund	donations	838,695	309,877	137,045	1,011,527	Yes

FY 2018 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2018 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
9215 (DBS) Schools for the Deaf & Blind	appropriations; transfers; Title XIX services; grants; contracts for services; canteen sales	24,016,278	36,819,164	36,659,946	24,175,496	Yes
9238 (FIN) Ut Charter School Finance Authority	deposits received with charter school financing applications; admin fees; appropriations; other fees	60,000	100,000	160,000	0	Yes