**Fund 2260 Child Care Fund**

*Agency(s): Workforce Services*

**Purpose and Uses**

The fund's purpose is to support child care initiatives to improve quality, affordability, and accessibility. The money in the fund primarily comes from donations.

**Accountability**

UCA 35A-3-206 directs that the money may only be given to local governments, nonprofit organizations, or child care providers. The money may be used for training, grants, and recruitment for child care staff. Additionally, the money may be used for activities that will assist in the improvement of child care quality and accessibility such as public awareness campaigns and matching money for obtaining grants. UCA 35A-3-206 directs that the Department of Workforce Services report annually on the status of this fund to the Legislature. This has not happened in 2011 nor 2012. The only fund activity was interest earned ($100 in FY 2011 and $200 in FY 2012).

**Recommendation**

The fund is an expendable special revenue fund. The Analyst recommends the Legislature review this fund annually and include it in an appropriations act. The Department of Workforce Services should consider spending the money from this fund again. There have been no efforts to find possible expenditures since FY 2005. As this fund is primarily from donations, there is an obligation to use the fund if there is an appropriate expenditure.

**Graph Notes**

The only recent revenues in the last three years have come from interest earned (less than $200 annually). The Department of Workforce Services has not put efforts into additional fundraising. There have not been any expenditures since FY 2004. The fund balance consists of investments.