Fund 2140 Utah Arts Council Art & Publication Fund

Agency(s): Heritage and Arts

Analyst: Andrea Wilko

Purpose and Uses

This fund was set up with funds from A Guide to the State Foundation and the Utah Arts Council Museum Foundation. Funds are used for special publications of the Utah Arts Council and for any efforts related to the enhancement and display of the publications.

Recommendation

The Analyst recommends closing the fund and sweeping the $400 balance into the General Fund. The Department of Heritage and Arts and the Division of Finance do not object.

Graph Notes

No activity has occurred for several years. The fund balance is $400. Funding was originally the result of grants from two foundations. Expenditures were to be used for the enhancement and display of certain Utah Arts Council publications.

*Revenues and Expenses include Net Transfers; Dollar figures in thousands
**Fund 2130 State Library Donation Fund**

*Agency(s): Heritage and Arts  
Analyst: Andrea Wilko*

**Purpose and Uses**

The fund was established to receive bequests, gifts, and endowments of money. Funds are used as directed by the specific donors.

**Accountability**

UCA 9-7-206 establishes the fund to allow the division to receive bequests, gifts, and endowments of money. The director of the Utah State Library (USL) ensures that the revenue is spent in accordance with the respective donors’ wishes. This fund is under the direction of USL management. The USL management team determines the need by working with the Utah State Library Division Program for the Blind and Disabled Consumer Advisory Committee, blind library patrons, and authorizes the expenditure of this fund. There are not any specific performance measures established for this fund. However, reports are sent to the State Library division management. There are no fund-specific reports.

**Recommendation**

This fund is an expendable special revenue fund. The Analyst recommends the Legislature review this fund annually and include it in an appropriations act.

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**Graph Notes**

Donations have been less than $50,000 for the past three years. In FY 2011 funds were expended to build the reading service for the blind building at the Utah State Prison. Revenue to the fund is from donations restricted by the contributor. Expenditures are made in accordance with the wishes of the respective donors.
Purpose and Uses

This is a restricted donation fund that is retained in the Public Treasurer’s Investment Fund, where it earns interest. The interest is retained by the fund. Non-restricted donations are deposited into the Utah State Historical Society, and those funds are on-budget, as per UCA-9-8-207.

Accountability

Uses for the funds are established in UCA 9-8-207 and through donor instructions. The Division of State History has a Governor-appointed, policy-making board, which, in coordination with the director of the Division of State History, writes and administers division policies for the acceptance and utilization of these funds. The director of State History reports to the Board of State History on receipt, utilization, and performance of these funds.

Recommendation

This fund is an expendable special revenue fund. The Analyst recommends the Legislature review this fund annually and include it in an appropriations act.

Graph Notes

Activity has been minimal over the last few years due to low interest earnings. Revenue to the fund is from donations restricted by the contributor. Expenditures are made in accordance with the wishes of the respective donors.

*Revenues and Expenses include Net Transfers; Dollar figures in thousands
**Fund 2150 State History Endowment Fund**

*Agency(s): Heritage and Arts*

**Purpose and Uses**

The fund provides revenue to qualifying organizations to enable them to create their own history endowment funds. Organizations must match what they are eligible to receive with non-state funds. No state money has been appropriated.

**Recommendation**

The Analyst recommends closing the fund. Balances should be allocated to the Utah Historical Society to ensure that the funds are used in compliance with the original donor’s wishes. The Department of Heritage and Arts and the Division of Finance do not object.

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**Graph Notes**

Revenue is from qualifying history organizations and is used to match the funding received by the federal government. Expenditures must be used by the entities to create their own endowment funds. No significant activity has occurred in the past three years.
Purpose and Uses

The Martin Luther King Jr. Civil Rights Support Restricted Account is established to create or support programs that promote awareness and education of constitutional and civil rights.

Accountability

UCA 9-18-102 establishes the fund. The Division of Motor Vehicles has not created the plate because the sponsoring organization could not meet the requisite number of interested parties (500). As there is no plate, no money has been deposited into the account from that source. The Martin Luther King Foundation, a 501(c)(3) is still working with the Division of Motor Vehicles to create the plate. There are no fund-specific reports.

No Changes Recommended

Transaction Information

This fund was created by H.B. 506 passed during the 2012 General Session and is located currently in UCA 9-18-102. Funding is supposed to come from donations associated with a special license plate, private contributions, donations, or grants from public or private entities. No revenue or expenditures have occurred to date.
**Fund 1056 Humanitarian Service Restricted Account**

*Agency(s): Heritage and Arts*

**Purpose and Uses**

The Humanitarian Service Restricted account is established to help fund organizations providing international humanitarian and community service.

**Accountability**

UCA 9-17-102 creates and establishes the requirements for the Humanitarian Service Restricted account. If an expenditure occurs, it will need to be appropriated by the Legislature and reviewed by the Division of Finance. Revenues to the fund are generated by donations and grants from various organizations. There are no fund-specific reports.

**No Changes Recommended**

The program was created in the 2011 General Session with funding beginning in FY 2012. Currently, the program has not had time to grow and generate funding.

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**Graph Notes**

Funding for this account comes from a special license plate, public/private donations or grants, and private contributions. The current fund cash balance is $9,900. No expenditures have occurred. The Department of Heritage and Arts has not requested these funds be appropriated and no charitable organizations meeting the requirements of the law have requested a distribution of funding. If an eligible organization were to apply for the funds an appropriation by the Legislature would be required.

*Revenues and Expenses include Net Transfers; Dollar figures in thousands*
**Purpose and Uses**

The State requested and received funds from the federal government for arts programs. The State agreed to keep the principle intact and spend only the interest earnings on arts programs. Specifically, this fund offers grants to individual artists, up to $1,200.

**Accountability**

Federal Grant #91-4622-0029 sets up the limitations on the fund. The agreement authorizes the Department of Heritage and Arts to allocate grants of up to $1,200 to individual artists. Expenditures from the fund are reviewed by the director of the Division of Arts and Museums and reviewed by the Division of Finance. There are no fund-specific reports.

**No Changes Recommended**

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**Graph Notes**

Activity in the fund has been insignificant due to low interest earnings. Revenue to the fund is from the federal government. Expenditures are for individual artist grants, up to $1,200 for each grant.

*Revenues and Expenses include Net Transfers; Dollar figures in thousands*
Purpose and Uses

The State requested and received funds from the federal government for arts programs. The State agreed to keep the principle intact and spend only the interest earnings on arts programs. Specifically, this program provides ethnic arts grants that supplement other ethnic arts programs.

Accountability

Expenditures from the fund must be reviewed by the director of the Office of Heritage and Arts and authorized by the Division of Finance. The Department of Heritage and Arts has agreed under the provisions of Federal Grant #91-4622-0029 to keep the principle intact and spending only interest earned on the fund. There are no fund-specific reports.

No Changes Recommended

Graph Notes

Activity in the fund has been insignificant due to low interest earnings. More activity will likely occur if interest on public investments picks up. Revenue for the fund has been allocated by the federal government. Expenditures are specifically for ethnic arts grants.

*Revenues and Expenses include Net Transfers; Dollar figures in thousands
Fund 2145 State Arts Endowment Fund
Agency(s): Heritage and Arts

Purpose and Uses
This is a Public Treasurer's Investment Fund account that was established for arts organizations that were able to match the National Endowment for the Arts federal dollars. This is an interest bearing fund and interest payments accumulate in the fund, or organizations can elect to have interest paid to them directly.

Accountability
UCA 9-6-502 requires that any administrative costs for the fund be reviewed and approved by the Legislature. Additionally, distributions from the fund are reviewed by the Division of Finance. The agency ensures that interest earnings on the fund are utilized for the purposes directed by the original donors. There are no fund-specific reports.

Recommendation
This fund is an expendable special revenue fund. The Analyst recommends the Legislature review this fund annually and include it in an appropriations act.

Graph Notes
The account has experienced a small amount of activity in recent years. Revenue is from qualifying arts organizations and is used to match the funding received by the National Endowment for the Arts. Expenditures must be used by the entities to create their own endowment funds.

*Revenues and Expenses include Net Transfers; Dollar figures in thousands