

OFFICE OF THE
LEGISLATIVE
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ANALYST

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Commission on Criminal and Juvenile Justice (CCJJ)
Annual Fund Report
Executive Offices and Criminal Justice (EOCJ)
Appropriations Subcommittee
8.27.15

CCJJ operates three funds that appear in the Expendable Funds and Accounts section of the EOCJ appropriations act. The act provides estimates and appropriations for use of the funds in the associated fiscal year. This report provides additional detail as to actual fund status from FY 2007 to FY 2015.

Crime Victim Reparations Fund

The CVR Fund is an expendable special revenue fund. Thirty-five percent of the surcharges collected from criminal perpetrators are deposited into the CVR Fund. Some of these funds are appropriated each year to the Office for Victims of Crime (OVC) in CCJJ for administration costs. Otherwise, OVC spends directly from the fund as needed, in accordance with statute, to provide reparations to victims of crime. The CVR Fund is shown in the Expendable Funds and Accounts section of the appropriations act to inform the Legislature approximately how much is expected to be collected into and disbursed out of the fund.

Juvenile Accountability Incentive Block Grant Fund

Federal funds granted across various years from the JABG program are held in CCJJ's JABG Fund. These federal funds must be drawn down immediately and are then invested in the Public Treasurer's Investment Fund (PTIF) until they are disbursed to grantees. The deferred revenue liabilities shown in the chart represent the funds that have been drawn down but not yet disbursed. The fund balance line represents funds that have been drawn down and will be disbursed over multiple years through grant awards. Revenues are income from investments. Together, liabilities, fund balance, and revenues represent the total assets of the fund; these assets are all invested in the PTIF unless they are held temporarily as cash prior to disbursement. In the Single Audit completed by the State Auditor, JABG expenditures in FY 2014 totaled \$413,128; of this amount, \$5,583 was spent on administration costs and the remainder was disbursed to state agencies.

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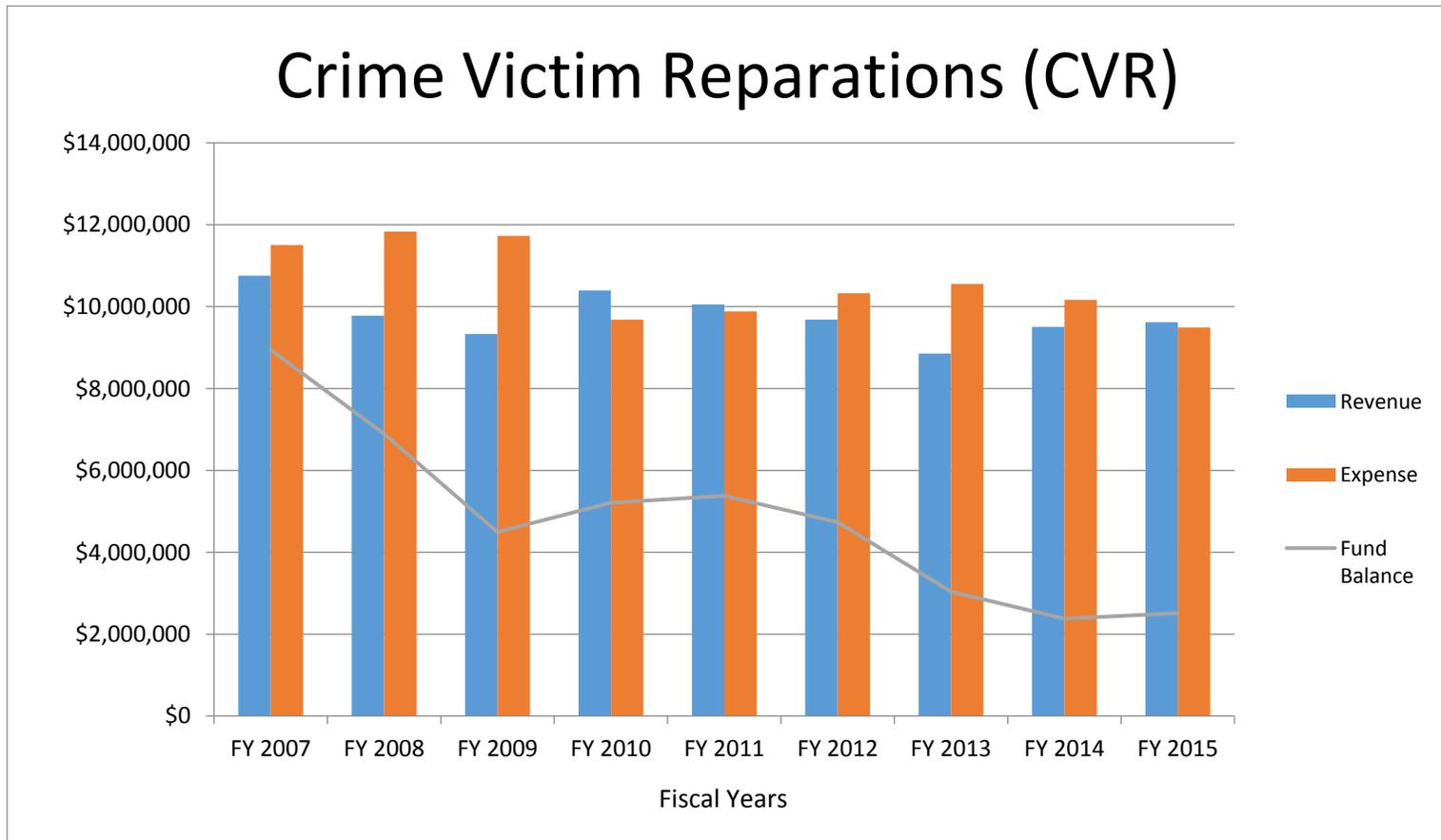
This grant requires a ten percent match and allows for some administration expenses for CCJJ. The appropriation given by the Legislature in the appropriations act is an estimate of disbursement, but CCJJ cannot withdraw additional funds beyond the appropriation, unlike with the CVR and expendable special revenue funds.

Justice Assistance Grant Fund

The JAG Fund operates essentially the same as the JABG Fund, but it does not require matching funds. In the Single Audit completed by the State Auditor, JAG expenditures in FY 2014 totaled \$2,280,359; of this amount, \$80,577 was spent on administration costs, \$1,037,893 was disbursed to state agencies, and \$1,161,889 was disbursed to non-state agencies.

Fund 2315 – Crime Victim Reparations

	<i>FY 2007</i>	<i>FY 2008</i>	<i>FY 2009</i>	<i>FY 2010</i>	<i>FY 2011</i>	<i>FY 2012</i>	<i>FY 2013</i>	<i>FY 2014</i>	<i>FY 2015</i>
Revenue	10,757,861	9,780,912	9,333,123	10,394,121	10,054,485	9,684,021	8,853,615	9,506,252	9,621,069
Expense	11,505,406	11,831,632	11,729,126	9,679,283	9,884,329	10,328,757	10,551,186	10,164,831	9,491,150
Fund Balance	8,942,135	6,891,423	4,495,419	5,210,258	5,380,413	4,735,668	3,038,107	2,379,527	2,509,446



Attachment B
Analysis of JABG Fund Balance
Fiscal Year 2007 To Date

Fund 2310 - Juvenile Accountability Incentive Block Grant Fund

Revenue and Expenditures	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 12	FY 13	FY 14	FY 15
Interest Income	75,395.19	51,794.44	18,787.53	7,677.16	7,605.21	7,890.21	7,047.32	5,949.31	4,765.66
Investments Fair Market Value Adjustment	632.56	-2,896.04	4,370.13	3,714.98	1,932.16	-7,121.23	0.00	0.00	0.00
Total Revenue	76,027.75	48,898.40	23,157.66	11,392.14	9,537.37	768.98	7,047.32	5,949.31	4,765.66
Assets:									
Cash	11,868.39	43,849.46	-196,499.97	-73,823.62	260,291.19	374,534.46	-65,589.03	13,375.58	293,648.00
Investment with Treasurer 0601	0.00	483,138.18	350,570.17	286,518.62	0.00	486,313.99	489,515.08	491,986.06	0.00
Investment with Treasurer 0602	85,453.41	0.00	534,633.72	433,446.94	136.84	0.00	0.00	294,836.60	296,346.96
Investment with Treasurer 0647	492,500.24	82,227.57	0.00	625,614.49	563,778.22	0.00	0.00	227,622.94	228,789.00
Investment with Treasurer 0657	513,916.52	384,776.04	178,351.68	0.00	615,460.09	611,589.24	490,244.49	0.00	0.00
Investment Fair Market Value Adjustment		-2,896.04	1,474.09	5,189.07	7,121.23				
Total Assets	1,103,738.56	991,095.21	868,529.69	1,276,945.50	1,446,787.57	1,472,437.69	914,170.54	1,027,821.18	818,783.96
Liabilities:									
Due to Others Fund Control	210,905.39	149,949.67							
Deferred Revenue	564,476.37	463,890.34	468,116.83	865,140.50	1,025,445.20	1,050,326.34	485,011.87	592,713.20	378,910.32
Total Liability	775,381.76	613,840.01	468,116.83	865,140.50	1,025,445.20	1,050,326.34	485,011.87	592,713.20	378,910.32
Fund Balance:									
Fund Balance	328,356.80	377,255.20	400,412.86	411,805.00	421,342.37	422,111.35	422,111.35	429,158.67	435,107.98
Fund Balance Default Closing	-76,027.75	-48,898.40	-23,157.66	-11,392.14	-9,537.37	-768.98			
Fund Balance Total	252,329.05	328,356.80	377,255.20	400,412.86	411,805.00	421,342.37	422,111.35	429,158.67	435,107.98
Revenues	76,027.75	48,898.40	23,157.66	11,392.14	9,537.37	768.98	7,047.32	5,949.31	4,765.66
Fund and Liability Balance	1,103,738.56	991,095.21	868,529.69	1,276,945.50	1,446,787.57	1,472,437.69	914,170.54	1,027,821.18	818,783.96

Attachment D
Analysis of JAG Fund Balance
Fiscal Year 2007 To Date

Fund 2321 - Justice Assistance Grant Fund

Revenue and Expenditures	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 12	FY 13	FY 14	FY 15
Sundry Revenue						30.72			
Interest Income	99,459.57	90,741.49	33,211.73	73,376.37	46,543.07	34,968.58	19,282.72	10,910.45	10,549.93
Investments Fair Market Value Adjustment	591.09	-6,089.90	21,690.24	22,384.87	1,969.48	-39,954.69			
Total Revenue	100,050.66	84,651.59	54,901.97	95,761.24	48,512.55	-4,955.39	19,282.72	10,910.45	10,549.93
Assets:									
Cash	45,090.11	486,185.97	-367,133.31	-1,478,619.26	-1,266,020.53	119,269.77	-240,782.76	-13,372.44	129,263.42
Investment with Treasurer 0601		1,731,521.82	696,507.44	0.00	1,566,785.35	1,152,997.84	0.00	969,235.23	651,634.29
Investment with Treasurer 0602	940,580.11	0.00	591,807.27	147,585.26	0.00	1,581,355.48	1,340,832.27	0.00	0.00
Investment with Treasurer 6046				1,713,517.05	899,325.64		1,097,175.25	682,264.25	123.42
Investment with Treasurer 0647	844,047.05	266,476.65	9,967,344.42	7,988,865.90	4,150,953.09				912,230.60
Investment Fair Market Value Adjustment		-6,089.90	15,600.34	37,985.21	39,954.69				
Accounts Receivable								0.00	0.00
Total Assets	1,829,717.27	2,478,094.54	10,904,126.16	8,409,334.16	5,390,998.24	2,853,623.09	2,197,224.76	1,638,127.04	1,693,251.73
Liabilities:									
Due to Others Fund Control	541,490.91	1,034,052.53							
Deferred Revenue	1,103,445.82	1,174,609.88	10,579,792.06	7,989,238.82	4,922,390.35	2,389,970.59	1,714,289.54	1,144,281.37	1,188,856.13
Total Liability	1,644,936.73	2,208,662.41	10,579,792.06	7,989,238.82	4,922,390.35	2,389,970.59	1,714,289.54	1,144,281.37	1,188,856.13
Fund Balance:									
Fund Balance	184,780.54	269,432.13	324,334.10	420,095.34	468,607.89	463,652.50	463,652.50	493,845.67	493,845.67
Fund Balance Default Closing	-100,010.66	-84,651.59	-54,901.97	-95,761.24	-48,512.55	4,955.39		-10,910.45	
Fund Balance Total	84,769.88	184,780.54	269,432.13	324,334.10	420,095.34	468,607.89	463,652.50	482,935.22	493,845.67
Expenditures/Expense	-40.00								
Revenues	100,050.66	84,651.59	54,901.97	95,761.24	48,512.55	-4,955.39	19,282.72	10,910.45	10,549.93
Fund and Liability Balance	1,829,717.27	2,478,094.54	10,904,126.16	8,409,334.16	5,390,998.24	2,853,623.09	2,197,224.76	1,638,127.04	1,693,251.73