



State of Utah

GARY R. HERBERT
Governor

SPENCER J. COX
Lieutenant Governor

Department of Administrative Services

Tani Pack Downing
Executive Director

Division of Finance
John C. Reidhead, CPA
Director

November 30, 2018

To: Senator Jerry W. Stevenson, Chair,
Representative Bradley G. Last, Chair, and
Members of the Executive Appropriations Committee:

UCA 63A-3-109 requires the Division of Finance to prepare an annual report and present that report to the Executive Appropriations Committee for funds that meet the following criteria:

- A “contribution dependent account” is a state fund or account that receives at least 50% of its revenue from contributions and those revenues are not intended to be used to directly provide services exclusively to the person who made the contribution.
- The “contribution dependent account” did not receive at least \$30,000 in contributions during at least one of the three last fiscal years.
- A “contribution dependent account” does not include a trust or agency fund.

The Division of Finance identified seven funds that meet the statutory definition noted above. Finance recommends that five of the seven funds remain open, and two be closed. Finance recommends the following funds be closed:

1. Fund 2206, Division of Archives Fund (DAS)
2. Fund 2206, Respite Care Assistance Fund (DHS)

See the attached listing of funds for detailed comments and recommendations. If you have questions about these or other funds, do not hesitate to contact me at 801-538-3095.

Sincerely,

A handwritten signature in cursive script that reads "John Reidhead".

John C. Reidhead, CPA
Director of Finance

This page intentionally left blank.

Revenue Review for Contribution Dependent Funds and Accounts (UCA 63A-3-109)

Finet Number	Department	Fund Name	Statutory Fund	Comments	Recommendation
1145	560 - Natural Resources	Wildlife Resources Conservation Easement Account	Yes	<p>No contributions in the past 3 years. Fund balance is \$329,000 at FY 2018 yearend. FY 2018 activity: \$5,200 interest revenue, \$0 contributions, \$0 expenditures.</p> <p>Agency requests that the fund remain open because the fund is currently used for the purpose it was created.</p>	Keep open.
2096	100 - Administrative Services	State Archives Fund	Yes	<p>No contributions in the past 3 years. Fund balance is \$2,600 at FY 2018 yearend. FY 2018 activity: no activity.</p> <p>Agency is aware that the lack of contributions may result in closure of the fund.</p>	Close the fund and transfer the remaining fund balance of \$2,600 to a nonlapsing balance in the Division of Archives, line FGAA. Donations to the Division of State Archives can be recorded as dedicated credits in their line item budget.
2130	710 - Heritage & Arts	State Library Donation Fund	Yes	<p>Contributions are below \$30,000 in each of the past 3 years. Fund balance is \$1,157,000 at FY 2018 yearend. FY 2018 activity: \$20,000 interest revenue, \$2,100 contributions, \$0 expenditures.</p> <p>Agency requests that the fund remain active due to the significant fund balance and anticipated expenditures.</p>	Keep open.
2145	710 - Heritage & Arts	Utah Arts Endowment Fund	Yes	<p>Contributions are below \$30,000 in each of the past 3 years. Fund balance is \$364,900 at FY 2018 yearend. FY 2018 activity: \$19,200 contributions, \$6,000 interest, \$8,800 expenditures.</p> <p>Agency requests that the fund remain active. Contributions in 2 of 3 years have been only slightly below the threshold at \$27,000.</p>	Keep open.

Revenue Review for Contribution Dependent Funds and Accounts (UCA 63A-3-109)

Finet Number	Department	Fund Name	Statutory Fund	Comments	Recommendation
2206	200 - Human Services	Respite Care Assistance Fund	Yes	<p>No contributions or any activity in the past 3 years. Fund balance is \$0 at FY 2018 yearend. FY 2018 activity: none.</p> <p>Agency is aware that the lack of contributions may result in closure of the fund.</p>	Close the fund. Donations for respite care assistance can be recorded as dedicated credits in the Department of Human Services line item budget.
2215	560 - Natural Resources	Utah Geological Survey Sample Library Fund	Yes	<p>No contributions in the past 3 years. Fund balance is \$78,000 at FY 2018 yearend. FY 2018 activity: \$1,400 interest revenue, \$0 contributions, \$0 expenditure.</p> <p>Agency requests that the fund remain open because the fund is currently used for the purpose it was created.</p>	Keep open.
2260	600 - Workforce Services	Child Care Fund	Yes	<p>No contributions in the past 3 years. Fund balance is \$4,000 at FY 2018 yearend. FY 2018 activity: \$100 interest revenue, \$0 contributions, \$2,400 expenditure.</p> <p>Agency requests that the fund remain open through FY 2019. The agency has plans to spend the remaining funds by providing two higher education courses for child care providers. One course will be offered in Spring 2018 and a second in Fall 2018.</p>	Keep open and review next year. The fund should be ready to close by then as the agency is following their stated plan.