

Fund #	Fund Name	Balance July 1, 2019	Revenue and Transfers In	Expenditures and Transfers Out	Balance June 30, 2020	Questions	Agency Responses
General Fund Restricted Funds							
1049	Homeless Shelter Cities Mitigation Restricted Account	\$271,345	\$4,802,314	\$4,527,734	\$545,925	How funds were used?	The Homeless Shelter Cities Mitigation Restricted Account is authorized in Utah Code §§35A-8-606, -607, and -608. Certain municipalities with a homeless shelter may apply to obtain funds from the Homeless Shelter Cities Mitigation Restricted Account to employ and equip additional personnel to provide public safety services. Funds may also be granted to a municipality with a homeless shelter to pay for programs to mitigate the impact of the homeless shelter and to the Department of Public Safety to employ additional personnel to provide public safety activities.
						Why an unused balance?	The fund receives local sales and use tax revenue and interest earnings throughout the year. Generally, the department does not obligate funds for expenditure in an amount that exceeds the fund's projected available cash balance at the beginning of the fiscal year. Funds that are unspent at year-end lapse to Fund 1049 and are available for expenditure in the subsequent year.
						Any plans to use balance?	Yes. The funds will be expended for purposes described in Utah Code §§35A-8-606, -607 and -608 and as approved by the State Homeless Coordinating Committee with the concurrence of the Housing and Community Development Division within the Department of Workforce Services.
						Any suggested changes to fund?	No.
1052	Victims of Domestic Violence Services Account	\$61,636	(\$61,636)	\$0	\$0	How funds were used?	The purpose of the fund is to provide loans to nonprofit and governmental entities for the development, construction, and improvement of shelters for victims of domestic violence. Loans are forgivable at 10 years if housing is still a domestic violence shelter. The fund balance at July 1, 2019 was comprised entirely of accrued interest on the outstanding loans receivable in the fund. The remainder of the loans and the corresponding accrued interest were forgiven during FY 2020, resulting in a \$0 fund balance as of June 30, 2020.
						Why an unused balance?	N/A
						Any plans to use balance?	N/A
						Any suggested changes to fund?	No.
1053	Pamela Atkinson Homeless Account	\$714,579	\$1,912,873	\$1,874,608	\$752,844	How funds were used?	The Pamela Atkinson Homeless Account is authorized by Utah Code §§35A-8-602, -603 and 59-10-1306 and is used to deliver core funding to assist nonprofit agencies serving individuals and families experiencing homelessness.
						Why an unused balance?	The fund receives tax check-off revenue, interest earnings, and donations throughout the year. Generally, the department does not obligate funds for expenditure in an amount that exceeds the fund's available cash balance at the beginning of the fiscal year plus general fund appropriations into the fund for the fiscal year. Funds that are unspent at year-end lapse to Fund 1053 and are available for expenditure in the subsequent year.
						Any plans to use balance?	Yes, to the extent that funds are available at the beginning of each fiscal year. Funds have been appropriated to the Housing and Community Development Division line item in FY 2021.
						Any suggested changes to fund?	No

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1281	Special Administrative Expense Account	\$10,748,620	\$2,391,157	\$2,436,957	\$10,702,820	How funds were used?	The Special Administrative Expense Account is authorized in Utah Code §35A-4-506. Funds are used to support employer initiative programs. These programs assist in funding training, education, and job creation programs as well as collection costs associated with using the Special Administrative Expense Account for these purposes. These programs fuel Utah's economic engine by supporting the workforce with training, education, and other resources, by aligning the skills and knowledge of our citizens with the needs of employers. The programs strengthen Utah's economy by supporting the economic stability and quality of our workforce.
						Why an unused balance?	The Special Administrative Expense Account (SAEA) is comprised of penalties and interest associated with the unemployment insurance program. The fund receives penalty and interest revenue throughout the year. The fund balance, however, also includes accounts receivable that are likely uncollectible. Collection of penalties owed by contributory employers that have gone out of business, for example, is extremely difficult. The fund balance at June 30, 2020 is comprised of \$4,804,433 in cash and \$5,898,387 in amounts due to the SAEA from the Unemployment Compensation Fund. Generally, the department does not obligate funds for expenditure in an amount that exceeds the fund's available cash balance at the beginning of each fiscal year. Funds that are unspent at year-end lapse to Fund 1281 and are available for expenditure in the subsequent year.
						Any plans to use balance?	Yes, to the extent that funds are available at the beginning of each fiscal year. Funds have been appropriated to certain line items in FY 2021.
						Any suggested changes to fund?	No.
1287	Homeless to Housing Reform Restricted Account	\$1	\$11,350,000	\$11,350,000	\$1	How funds were used?	The Homeless to Housing Reform Restricted Account is authorized in Utah Code §35A-8-604,-605. Funds are awarded by the State Homeless Coordinating Committee (SHCC) with the concurrence of the Housing and Community Development Division (HCD) within the Department of Workforce Services. Funds are used to improve services and outcomes for at-risk or homeless subpopulations, including the operation of the homeless resource centers and other resources for individuals and families experiencing homelessness.
						Why an unused balance?	The unexpended balance for the Homeless to Housing Reform Restricted Account at June 30, 2020 was \$2,198,019, but the unspent funds did not lapse to Fund 1287 at year-end (the \$1 balance shown at left is due to rounding). The unspent funds at June 30, 2020 were nonlapsed instead to the Housing and Community Development Division line item in accordance with H.B. 7, item 17, lines 426-434 (2020 General Session) and are available for expenditure from that line item during FY 2021.
						Any plans to use balance?	Yes. The funds will be expended for purposes described in Utah Code §35A-8-604. As a statutory requirement, prior to final approval of a grant or contract to entities approved by the SHCC with the concurrence of HCD, information on the awards must be presented to the Executive Appropriations Committee (EAC). In addition, recommendations from EAC must be considered prior to finalizing awards (Utah Code §35A-8-604(2)).
						Any suggested changes to fund?	No.

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1409	School Readiness Restricted Account	\$5,863,882	\$3,187,668	\$2,418,267	\$6,633,283	How funds were used?	The School Readiness Restricted Account is authorized in Utah Code §35A-15-203. Funds are used for high quality school readiness programs and to fund the participation of eligible students in a high quality school readiness program through a results-based contract.
						Why an unused balance?	The program must maintain enough funding to ensure future repayments to initial investors as well as cover current program operations.
						Any plans to use balance?	Yes. Funds will be expended for purposes described in Utah Code §§35A-15-201 through -203.
						Any suggested changes to fund?	No.
Special Revenue Funds							
2115	Navajo Revitalization Fund	\$9,169,374	\$799,169	\$754,917	\$9,213,626	How funds were used?	The Navajo Revitalization Fund is authorized in Utah Code §35A-8-1704. The fund is used to maximize the long-term benefits of state severance taxes paid on oil and natural gas production by providing grants and/or loans to agencies of county or tribal government in San Juan County which are impacted by the development of oil and gas interests in Utah held in trust for the Navajo Nation and its members.
						Why an unused balance?	The ending balance consists of funds that have been authorized by the Navajo Revitalization Fund Board for certain projects, but have not yet been expended and funds that are available to be authorized by the Board to fund projects.
						Any plans to use balance?	Yes. Funds will be expended for purposes described in Utah Code §35A-8-1707.
						Any suggested changes to fund?	No.
2135	Uintah Basin Revitalization Fund	\$14,328,741	\$6,821,079	\$6,187,638	\$14,962,182	How funds were used?	The Uintah Basin Revitalization Fund is authorized in Utah Code §§35A-8-1602 and -1603. The fund is used to provide grants and loans to agencies of county and tribal government in the Uintah Basin which are impacted by the development of oil and gas interests held in trust for the Ute Indian Tribe of the Uintah and Ouray Reservation and its members.
						Why an unused balance?	The ending balance consists of funds that have been authorized by the Uintah Basin Revitalization Fund Board for certain projects, but have not yet been expended and funds that are available to be authorized by the Board to fund projects.
						Any plans to use balance?	Yes. Funds will be expended for purposes described in Utah Code §35A-8-1604.
						Any suggested changes to fund?	No.

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2151	Qualified Emergency Food Agencies Fund	(\$84,125)	\$915,002	\$781,360	\$49,517	How funds were used?	The Qualified Emergency Food Agencies Fund (QEFAF) is authorized in Utah Code §35A-8-1009. Funds are distributed to qualified emergency food agencies within Utah. Distributions received from QEFAF must be expended by the qualified emergency food agency only for a purpose related to (1) warehousing and distributing food and food ingredients to other agencies and organizations providing food and food ingredients to low-income persons, or (2) providing food and food ingredients directly to low-income persons.
						Why an unused balance?	The fund is funded by sales and use tax. Qualified emergency food agencies apply for funding based upon their needs. The department awards funding in amounts that do not exceed the fund's available cash balance at the beginning of the fiscal year plus any sales and use tax that will be deposited into the fund during the fiscal year. Funds that are unspent at year-end lapse to Fund 2151 and are available for expenditure in the subsequent year.
						Any plans to use balance?	Yes. Funds will be expended in support of qualified emergency food agencies as required by Utah Code §35A-8-1009.
						Any suggested changes to fund?	No.
2153	Intermountain Weatherization Training Fund	\$3,510	\$0	\$0	\$3,510	How funds were used?	The Intermountain Weatherization Training Fund is authorized in Utah Code §35A-8-1301. Funds are spent for the administration, operation, maintenance, and support of the Intermountain Weatherization Training Center; however, no funds were spent during FY 2020.
						Why an unused balance?	Only revenues received during the year were expended before year-end.
						Any plans to use balance?	Yes. Funds will be expended in support of the Intermountain Weatherization Training Center.
						Any suggested changes to fund?	No.
2260	Child Care Fund	\$4	\$0	\$0	\$4	How funds were used?	The Child Care Fund is authorized in Utah Code §35A-3-206. Monies in the fund that are not restricted to a specific use under federal law or by donors are expended with approval of the Child Care Advisory Committee for activities that will assist in the improvement of child care quality, affordability, or accessibility. Due to insignificant balance, no funds were expended in FY 2020.
						Why an unused balance?	N/A - Insignificant residual balance.
						Any plans to use balance?	N/A - An insignificant residual balance remains in the fund. Monies in the fund that are not restricted to a specific use under federal law or by donors may not be expended without approval of the Child Care Advisory Committee.
						Any suggested changes to fund?	No.
2265	Refugee Services Fund	\$41,477	\$82,393	\$20,393	\$103,477	How funds were used?	The Refugee Services Fund is authorized in Utah Code §35A-3-701. This fund is primarily used in situations where utilizing other refugee funding sources is not allowable. Funds are spent for refugee services in consultation with the Refugee Services Advisory Committee.
						Why an unused balance?	The fund receives donations throughout the year. Generally, the department does not obligate funds for expenditure in an amount that exceeds the fund's available cash balance at the beginning of the fiscal year. In addition, the current pandemic made it difficult to hold community events usually funded through these donations.
						Any plans to use balance?	Yes, to the extent that funds are available at the beginning of each fiscal year. Funds will continue to be spent as needed for refugees in consultation with the Refugee Services Advisory Committee.
						Any suggested changes to fund?	No.

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2345	Utah Community Center for the Deaf Fund	\$20,666	\$393	\$0	\$21,059	How funds were used?	Funds are used for events and activities that support the deaf and hard of hearing community. No funds were expended in FY 2020.
						Why an unused balance?	Timing of when the various donations are received as compared to when the activities and events are held which are funded by these donations. In addition, the current pandemic made it difficult to hold community events usually funded through these donations.
						Any plans to use balance?	Yes. The funds will continue to be used in support of the deaf and hard of hearing community as required by the donor restrictions.
						Any suggested changes to fund?	No.
2355	Individuals with Visual Impairment Fund	\$1,215,619	\$35,855	\$36,000	\$1,215,474	How funds were used?	The purpose of the fund is to assist visually handicapped persons in Utah to live a richer, fuller, more constructive life. Small grants are awarded annually using a competitive process to various programs that support the blind and visually impaired community in such areas as the purchase of equipment, transportation needs, training, and youth activities.
						Why an unused balance?	It is intended that this fund be maintained in perpetuity while distributing only the interest and donations that are received during any given year. The balance in this fund is not expected to drop below \$1 million.
						Any plans to use balance?	
						Any suggested changes to fund?	No.
Enterprise Funds							
5110 5115	Unemployment Compensation Fund	\$1,189,344,198	\$825,569,064	\$1,058,853,094	\$956,060,168	How funds were used?	The Unemployment Compensation Fund is authorized in Utah Code §35A-4-501. The Unemployment Compensation Fund is used to pay unemployment insurance benefits to eligible claimants.
						Why an unused balance?	These funds are dedicated to the payment of unemployment benefits for qualified, unemployed Utahns. The collection of revenue into this fund is counter-cyclical to the payment of benefits. With a strong economy and low unemployment, revenue collections exceed benefits paid. When the economy is weak and unemployment is high, the relationship between benefits paid and revenue collected reverses. That is, benefits paid exceed revenues collected. Revenue collections which exceed benefit payments is critical to sound fiscal management of the fund.
						Any plans to use balance?	The ending balance will be used to pay current and future year unemployment insurance benefits to eligible claimants.
						Any suggested changes to fund?	No.
5295	Throughput Infrastructure Fund	\$55,643,203	\$1,077,097	\$0	\$56,720,300	How funds were used?	The Throughput Infrastructure Fund is authorized in Utah Code §§35A-8-308 and -309. The purpose of the fund is to provide loans and grants to one or more local political subdivisions to finance the cost of acquisition or construction of a throughput infrastructure project.
						Why an unused balance?	The Community Impact Board has not approved any loans or grants at this time.
						Any plans to use balance?	
						Any suggested changes to fund?	No.

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5426 5429 5432 5438 5441 5448 5452	Olene Walker Housing Loan Fund	\$153,418,541	\$10,649,923	\$4,052,591	\$160,015,873	How funds were used?	The Olene Walker Housing Loan Fund (OWHLF) is authorized in Utah Code §35A-8-502. Funds are used for activities that assist in minimizing homelessness or improving the availability or quality of housing in the state for low-income persons such as the acquisition, rehabilitation, and new construction of low-income housing units.
						Why an unused balance?	OWHLF ending balances are largely comprised of loans receivable that will pay back over a term of 10 to 30 years.
						Any plans to use balance?	Loan repayment income received by the OWHLF is available to be used for new grants and/or loans, as approved by the OWHLF Board, for any of the activities authorized by Utah Code §35A-8-505.
						Any suggested changes to fund?	No.
5451	Economic Revitalization & Investment Fund	\$2,061,000	\$107	\$125	\$2,060,982	How funds were used?	The Economic Revitalization and Investment Fund is authorized in Utah Code §35A-5-509. Funds are used for projects that include affordable housing units for households whose income is no more than 30% of the area median income in the county or municipality where the project is located. Projects must be approved by the Olene Walker Housing Loan Fund Board.
						Why an unused balance?	The ending balance of this fund are largely comprised of loans receivable that will pay back over a term of 10 to 30 years.
						Any plans to use balance?	Loan repayment income received by the fund is available to be used for new grants and/or loans, as approved by the OWHLF Board, for any of the activities authorized by Utah Code §35A-8-511.
						Any suggested changes to fund?	No.
5700	State Small Business Credit In Prog Fund	\$4,000,923	\$78,747	\$0	\$4,079,670	How funds were used?	The State Small Business Credit Initiative Program Fund is authorized in Utah Code §35A-8-1201 thru -1203. Funds are used to make loans and loan guarantees to help finance small businesses and manufacturers that are credit worthy, but not receiving the loans needed to expand and create jobs.
						Why an unused balance?	The ending balances are loan loss reserves that must be maintained in the program's loan guarantee program.
						Any plans to use balance?	Loan loss reserves must be maintained in the program's loan guarantee program.
						Any suggested changes to fund?	No.
Private Purpose Trust Funds							
7355	Individuals with Visual Impairment Vendor Fund	\$121,555	\$150,903	\$152,112	\$120,346	How funds were used?	The funds have been used in support blind vendors in the Business Enterprise Program (BEP) as defined by the Randolph-Sheppard Act of 1936.
						Why an unused balance?	A balance exists due to the timing of when the required contributions have been received as compared to when the necessary expenditures are incurred for equipment repairs and replacement as well as when the blind business operator benefits are paid out.
						Any plans to use balance?	Yes. In large part, revenue for this fund comes from a required percentage contribution of the blind business operators' net earnings. It will continue to be used, as required, in support of the BEP program.
						Any suggested changes to fund?	No.
17	Totals	\$1,446,944,749	\$869,762,108	\$1,093,445,796	\$1,223,261,061		