



State of Utah

GARY R. HERBERT
Governor

SPENCER J. COX
Lieutenant Governor

Department of Administrative Services

Tani Pack Downing
Executive Director

Division of Finance
Marilee Richins
Interim Director

November 27, 2020

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.
- A “contribution” does not include a fee or tax levied by a state entity, or a voluntary donation under Title 41, Chapter 1a, Motor Vehicle Act or Title 59, Chapter 10, Part 13, Individual Income Tax Contribution Act.

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

1. Fund 1234, Nurse Home Visiting Restricted Account (DOH)
2. Fund 1520, Abortion Litigation Account (DAS)
3. Fund 2095, Public Lands Expendable Special Revenue Fund (DAS)
4. Fund 2096, State Archives Fund (DAS)
5. Fund 2206, Respite Care Assistance Fund (DHS)

See the attached list of funds for detailed comments and recommendations. If you have questions about these or other funds, I can be reached at 801-957-7727.

Sincerely,

A handwritten signature in blue ink that reads "Janica M. Gines".

Janica M. Gines, CPA
Assistant Director for Financial Reporting & Operations

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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>Contributions in FY 2020 were the first since FY 2013. Fund balance is \$351,000 at FY 2020 yearend. FY 2020 activity: \$4,587.19 contributions, \$9,250.01 interest revenue, \$215.16 expenditures.</p> <p>The Division of Wildlife Resources recommends that the fund remain open because the fund is currently used for the purpose it was created.</p>	Keep open.
1234	270 - Health	Nurse Home Visiting Restricted Account	Yes	<p>No contributions or any activity since the fund was created during the 2017 General Session. Fund balance is \$0 at FY 2020 yearend.</p> <p>The Department of Health recommends that the fund be closed.</p>	Close the fund.
1520	100 - Administrative Services	Abortion Litigation Account	Yes	<p>No contributions or any activity in this fund from 1993 to 2019. In fiscal year 2020 the fund received a \$100 donation. Fund balance is \$1,454 at FY 2020 yearend.</p>	Close the fund and transfer the remaining fund balance of \$1,454 to a nonlapsing balance in the Department of Human Services for adoption assistance, per UCA 76-7-317.1(9).
2095	100 - Administrative Services	Public Lands Expendable Special Revenue Fund	Yes	<p>No contributions or any activity in this fund since created during 2016 General Session. Fund balance is \$0 at FY 2020 yearend. FY 2020 activity: no activity.</p>	Close the fund.
2096	100 - Administrative Services	State Archives Fund	Yes	<p>No contributions to this fund since created during 2011 General Session. Fund balance is \$2,600 at FY 2020 yearend. FY 2020 activity: no activity.</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.

Finet Number	Department	Fund Name	Statutory Fund	Comments	Recommendation
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 \$1,205,000 at FY 2020 yearend. FY 2020 activity: \$17,100 interest revenue, \$1,600 contributions, \$0 expenditures.</p> <p>Agency requests that the fund remain active due to the significant fund balance and anticipated expenditures.</p>	Keep open.
2206	200 - Human Services	Respite Care Assistance Fund	Yes	<p>No contributions or any activity since fiscal year 2014. Fund balance is \$0 at FY 2020 yearend. FY 2020 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 at least 14 years. Fund balance is \$80,300 at FY 2020 yearend. FY 2020 activity: \$1,700 interest revenue, \$0 contributions, \$2,000 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 at least 14 years until fiscal 2021, when \$8,100 was received. Fund balance is \$4 at FY 2020 yearend. FY 2020 activity: \$0 interest revenue, \$0 contributions, \$0 expenditure.</p> <p>Agency requests that the fund remain open. They are now using the fund for COVID-19 donations that are appropriate for the fund.</p>	Keep open.