



State of Utah

SPENCER J. COX  
Governor

DEIDRE M. HENDERSON  
Lieutenant Governor

## Department of Government Operations Division of Finance

JENNEY REES  
Executive Director

JANICA M. GINES, CPA  
Division Director

Date: November 21, 2022

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 twenty-two funds that meet the statutory definition noted above. Finance recommends the following eight funds be closed:

1. Fund 1037, Utah Intracurricular Student Organization Support for Agricultural Education and Leadership Restricted Account (DAG)
2. Fund 1116, Choose Life Adoption Support Restricted Account (DHS)
3. Fund 1232, Children with Cancer Support Restricted Account (DOH)
4. Fund 1233, Children with Heart Disease Support Restricted Acct (DOH)
5. Fund 1259, Canine Body Armor Restricted Account (DPS)
6. Fund 1272, Motorcycle Safety Awareness Support Restricted Account (DOT)
7. Fund 2420, Invest More for Education Account (USBE)
8. Fund 2905, Impacted Communities Transportation Development Restricted Account (DOT)

See the attached list of funds for detailed comments and recommendations. If you have questions about these or other funds, please contact me at 801-957-7727 or [jmgines@utah.gov](mailto:jmgines@utah.gov).

Sincerely,

A handwritten signature in blue ink that reads "Janica Gines". The signature is written in a cursive, flowing style.

Janica Gines, CPA  
Director

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

Fund	Department	Fund Name	Statutory Fund	Comments	State Finance Recommendation
1037	570- Agriculture and Food	Utah Intracurricular Student Org Supp for Ag Ed and Leadership Rest Acct	Yes	Has never received any contributions. Fund balance is \$0 at FY2022 year end.  The Department has no concerns about closing this fund and agrees to close it.	Close the fund.
1056	710 - Dept of Cultural and Community Engagement	Humanitarian Service and Educational and Cultural Exchange Restricted Account	Yes	Fund balance is \$12,835 at FY 2022 yearend. FY 2022 activity: \$5,225 contributions, \$5,225 pass through expenditures.  The Departments recommends that the fund remain open.	Keep open.
1057	710 - Dept of Cultural and Community Engagement	Martin Luther King, Jr. Civil Rights Supp Rest Acct	Yes	Fund balance is \$3,082 at FY 2022 yearend. FY 2022 activity: \$0 contributions, \$0 expenditures.  The Departments recommends that the fund remain open.	Keep open.
1116	200 - Human Services	Choose Life Adoption Support Restricted Account	Yes	Has never received any contributions. Fund balance is \$0 at FY2022 year end.  The Department has no concerns about closing this fund and agrees to close it.	Close the fund.
1145	560 - Natural Resources	Wildlife Resources Conservation Easement Account	Yes	Fund balance is \$354,026 at FY 2022 yearend. FY 2022 activity: \$0 contributions, \$1,709 Interest Revenue, \$0 expenditures.  The Departments recommends that the fund remain open.	Keep open.
1177	560 - Natural Resources	Support for State-Owned Shooting Ranges Restricted Account	Yes	Has never received any contributions. Fund balance is \$0 at FY 2022 yearend.  The Departments recommends that the fund remain open.	Keep open.
1232	270-Health	Children with Cancer Support Restricted Account	Yes	Has never received any contributions. Fund balance is \$0 at FY2022 year end.  The Department has no concerns about closing this fund and agrees to close it.	Close the fund.
1233	270-Health	Children with Heart Disease Support Rest Acct	Yes	Has never received any contributions. Fund balance is \$0 at FY2022 year end.  The Department has no concerns about closing this fund and agrees to close it.	Close the fund.
1236	270-Health	Adult Autism Treatment Account	Yes	Fund balance is \$0 at FY 2022 yearend. FY 2022 activity: \$0 contributions, \$0 expenditures.  The Department recommends that the fund remain open. The fund was established in FY20 and is slated to receive \$1,000,000 in ongoing GF appropriations starting in FY 2023. The advisory committee has started to put more focus into soliciting donations.	Keep open.

Fund	Department	Fund Name	Statutory Fund	Comments	State Finance Recommendation
1259	180-Public Safety	Canine Body Armor Restricted Account	Yes	<p>Fund balance is \$105,213 at FY 2022 yearend. FY 2022 activity: \$3 contributions, \$445 interest revenue, \$0 expenditures.</p> <p>The Department agrees to close the fund and recommends that the remaining balance be transferred to JDA 1410.</p>	Close the fund and transfer the remaining fund balance to JDA 1410.
1272	810-Transportation	Motorcycle Safety Awareness Support Rest Account	Yes	<p>Fund balance is \$0 at FY 2022 yearend. FY 2022 activity: \$0 contributions, \$0 expenditures.</p> <p>The Department agrees to close the fund.</p>	Close the fund.
2090	060- Governor's Office	Child Welfare Parental Defense Fund	Yes	<p>Fund balance is \$22,136 at FY 2022 yearend. FY 2022 activity: \$0 contributions, \$104 interest revenue, \$0 expenditures.</p> <p>The Department recommends that the fund remains open. This fund is set to receive \$6,500 in appropriations in FY23.</p>	Keep open.
2091	150 - GovOps	Winter Sports Venue Grant Fund	Yes	<p>No contributions or any activity in this fund since created during the 2018 General Session. Fund balance is \$0 at FY 2022 yearend. No activity in FY2022.</p> <p>The Department requests that this fund remain active to allow for future contributions in the event that a future winter games is awarded to the state.</p>	Keep open.
2110	710 - Dept of Cultural and Community Engagement	History Donation Fund	Yes	<p>Fund balance is \$266,440 at FY 2022 yearend. FY 2022 activity: \$0 contributions, \$3,000 Membership fees, \$1,323 Interest Revenue, \$0 expenditures.</p> <p>The Departments recommends that the fund remain open.</p>	Keep open.
2153	600 - Workforce Services	Intermountain Weatherization Training Fund	Yes	<p>Fund balance is \$3,510 at FY 2022 yearend. FY 2022 activity: \$0 contributions, \$0 expenditures.</p> <p>The Department recommends this fund remain open in order to comply with existing statute as well as handle donations or revenues (small as they may be, especially if we don't have existing plans for such revenue and need to make plans which may take time and cross fiscal years), we feel it prudent to keep these three funds open for the time being.</p>	Keep open.
2156	480 - Dept of Environmental Quality	Conversion to Alternative Fuel Grant Program Fund	Yes	<p>Fund balance is \$71,524 at FY 2022 yearend. FY 2022 activity: \$360 interest revenue, \$0 contributions.</p> <p>Department requests that the fund remain active due to balance, and potential benefit to state fleet vehicles.</p>	Keep open.

Fund	Department	Fund Name	Statutory Fund	Comments	State Finance Recommendation
2215	560 - Natural Resources	Utah Geological Survey Sample Library Fund	Yes	<p>No contributions in at least 15 years. Fund balance is \$81,098 at FY 2022 yearend. FY 2022 activity: \$404 interest revenue, \$0 contributions, \$0 expenditure.</p> <p>The Department requests that the fund remain open because the fund is currently used for the purpose it was created.</p>	Keep open.
2255	810- Transportation	Wire Estate Memorial Fund	Yes	<p>Fund balance is \$172,380.43 at FY 2022 year end. FY 2022 activity: \$858 interest revenue, \$0 Contributions, \$10 expenditures</p> <p>The funds in this account that originated from the proceeds of the estate of Edith Wire to be used as a memorial to Lester Wire (inventor of the traffic signal). UDOT currently maintains a library of memorabilia and recommends this fund stay open as long as fund remain to be used for that purpose.</p>	keep open.
2260	600 - Workforce Services	Child Care Fund	Yes	<p>No contributions in at least 15 years until fiscal 2021, when \$8,100 was received. Fund balance is \$8,116 at FY 2022 yearend. FY 2022 activity: \$40 interest revenue, \$0 contributions, \$0 expenditure.</p> <p>The Department recommends this fund remain open in order to comply with existing statute as well as handle donations or revenues (small as they may be, especially if we don't have existing plans for such revenue and need to make plans which may take time and cross fiscal years), we feel it prudent to keep these three funds open for the time being.</p>	Keep open.
2345	600 - Workforce Services	Utah Community Center for the Deaf Fund	Yes	<p>Fund balance is \$13,247 at FY 2022 yearend. FY 2022 activity: \$69 interest revenue, \$500 contributions, \$0 expenditure.</p> <p>The Department recommends this fund remain open in order to comply with existing statute as well as handle donations or revenues (small as they may be, especially if we don't have existing plans for such revenue and need to make plans which may take time and cross fiscal years), we feel it prudent to keep these three funds open for the time being.</p>	Keep open.
2420	400-Education	Invest More for Education Account	Yes	<p>Fund balance is \$40,661 at FY 2022 yearend. FY 2022 activity: \$202 interest revenue, \$1 contributions, \$0 expenditure.</p> <p>The Department recommends that fund should be closed.</p>	Close the fund.
2905	810- Transportation	Impacted Communities Transportation Dev Rest Acct	Yes	<p>Fund balance at FY2022 year end is \$0. There was no FY22 activity.</p> <p>The Department recommends this fund be closed as it is no longer used.</p>	Close the fund.

Fund	Department	Fund Name	Statutory Fund	Comments	State Finance Recommendation