



State of Utah

GARY R. HERBERT  
Governor

SPENCER J. COX  
Lieutenant Governor

## Department of Administrative Services

Kenneth A. Hansen  
Interim Executive Director

**Division of Finance**  
John C. Reidhead, CPA  
Director

November 30, 2016

To Senator Lyle W. Hillyard, Chair,  
Representative Dean Sanpei, 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” or a fund 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 one of the three last fiscal years; and
- A “contribution dependent account” does not include a trust or agency fund.

The Division of Finance identified eight funds that meet the statutorily definition noted above. **Finance recommends that these eight funds remain open.** See the attached listing of funds for detailed comments and recommendations.

In addition, we identified six other funds or accounts where legislative action is needed. Two of the funds have not been used for a significant period of time or are no longer needed. Two of the funds were created in statute but never established or used. Two of the funds are referenced in statute but do not exist. **Finance is working to get a sponsor to make the recommended changes.** See the attached listing of funds for detailed comments and recommendations.

Sincerely,

A handwritten signature in black ink that reads "John Reidhead".

John C. Reidhead, CPA  
Director of Finance

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

<b>Finet Number</b>	<b>Department</b>	<b>Fund Name</b>	<b>Comments</b>	<b>Recommendation</b>
1145 (Added 2016)	560 - Natural Resources	Wildlife Resources Conservation Easement Account	<p>No contributions in the past 3 years.</p> <p>Fund balance is \$320,400 at FY 2016 yearend. FY 2016 activity: \$2,000 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.
2010 (Added 2016)	080 - Attorney General	Attorney General Crime & Violence Prevention Fund	<p>Contributions are below \$30,000 in each of the past 3 years.</p> <p>Fund balance is \$65,700 at FY 2016 yearend. FY 2016 activity: \$0 contributions, \$0 other revenue, \$17,700 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	<p>No contributions in the past 3 years.</p> <p>Low activity. Fund balance is \$2,500 at FY 2016 yearend. FY 2016 activity: \$100 sale of services revenue, \$0 contributions, \$0 expenditures.</p> <p>Agency requests that the fund remain active so there is a means to accept donations.</p>	Keep open.
2130	710 - Heritage & Arts	State Library Donation Fund	<p>Contributions are below \$30,000 in each of the past 3 years.</p> <p>Fund balance is \$1,167,100 million at FY 2016 yearend. FY 2016 activity: \$8,200 interest revenue, \$2,300 contributions, \$0 expenditures.</p> <p>Agency requests that the fund remain active due to significant fund balance and anticipated expenditures.</p>	Keep open.
2206	200 - Human Services	Respite Care Assistance Fund	<p>No contributions in the past 3 years.</p> <p>Fund balance is \$0 at FY 2016 yearend. FY 2016 activity: none.</p> <p>Agency hopes to mount an effort to receive more donations and requests that the fund remain open.</p>	Keep open.

Finet Number	Department	Fund Name	Comments	Recommendation
2215	560 - Natural Resources	Utah Geological Survey Sample Library Fund	<p>No contributions in the past 3 years.</p> <p>Fund balance is \$76,100 at FY 2016 yearend. FY 2016 activity: \$600 interest revenue, \$0 contributions, \$2,300 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	<p>No contributions in the past 3 years.</p> <p>Fund balance is \$7,300 at FY 2016 yearend. FY 2016 activity: \$200 interest revenue, \$0 contributions, \$13,900 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.
2265	600 - Workforce Services	Refugee Services Fund	<p>Contributions are below \$30,000 in each of the past 3 years.</p> <p>Fund balance is \$28,100 at FY 2016 yearend. FY 2016 activity: \$24,300 contributions, \$20,900 expenditures.</p> <p>Agency requests that the fund remain open because it is anticipated that the fund will receive an influx of donations for refugee services.</p>	Keep open.

#### Other Funds and Accounts Identified for Action

Finet Number	Department	Fund Name	Comments	Recommendation
1441	020 - Judiciary	CASA Volunteer Account	No activity since FY 1998. Zero Fund balance.	Repeal the statute that created the fund. Judiciary supports this recommendation. Draft legislation is pending.
2450	400 - Education	Teacher Salary Supplement Restricted Account	HB 203 (2015 GS) moved the disbursement of fund money from Finance to State Office of Education.	Close the account and budget the activity as a separate line item in the Education Fund. Education supports this recommendation. Draft legislation is pending.
No Fund Number	120 - Tax Commission	Ski Resort Capital Investment Restricted Account	This fund exists in statute, but was never used. See UCA 59-12-120.	Repeal the statute that created the fund. Draft legislation is pending.
No Fund Number	100 - Finance	Indigent Felony Defense Trust Fund	This fund exists in statute, but was never used. See UCA 77-32-701.	Repeal the statute that created the fund. Draft legislation is pending.
No Fund Number		Prepaid Sales and Use Tax Construction Account	Code UCA 63M-5-202 was repealed in 2010 (SB 191). Reference to this fund still exists in subsection 302 and needs to be eliminated.	Eliminate the reference to the fund that does not exist.
No Fund Number		Automobile Driver Education Tax Account	Reference to this fund still exists in statute at UCA 41-1a-1205. This reference needs to be eliminated.	Eliminate the reference to the fund that does not exist.