



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, 2017

To: Senator Jerry W. Stevenson, 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 at least 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 six funds that meet the statutorily definition noted above. **Finance recommends that these six funds remain open.** 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

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		<p>No contributions in the past 3 years.</p> <p>Fund balance is \$323,700 at FY 2017 yearend. FY 2017 activity: \$3,290 interest revenue, \$0 contributions, \$15,000 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.</p> <p>Low activity. Fund balance is \$2,500 at FY 2017 yearend. FY 2017 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. Agency plans to do more outreach and fund raising in the near future.</p>	Keep open.
2130	710 - Heritage & Arts	State Library Donation Fund	Yes	<p>Contributions are below \$30,000 in each of the past 3 years.</p> <p>Fund balance is \$1,135,000 million at FY 2017 yearend. FY 2017 activity: \$12,870 interest revenue, \$1,400 contributions, \$45,400 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	Yes	<p>No contributions in the past 3 years.</p> <p>Fund balance is \$0 at FY 2017 yearend. FY 2017 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	Statutory Fund	Comments	Recommendation
2215	560 - Natural Resources	Utah Geological Survey Sample Library Fund	Yes	<p>No contributions in the past 3 years.</p> <p>Fund balance is \$77,000 at FY 2017 yearend. FY 2017 activity: \$900 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.</p> <p>Fund balance is \$6,300 at FY 2017 yearend. FY 2017 activity: \$80 interest revenue, \$0 contributions, \$1,100 expenditures.</p> <p>Agency requests that the fund remain open through FY 19. 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.