



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 30, 2021

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 twelve funds that meet the statutory definition noted above. Finance recommends the following five funds be closed:

1. Fund 1234, Nurse Home Visiting Restricted Account (DOH)
2. Fund 1520, Abortion Litigation Account (DGO)
3. Fund 2095, Public Lands Expendable Special Revenue Fund (DGO)
4. Fund 2096, State Archives Fund (DGO)
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, please contact me at 801-214-4643 or jkellis@utah.gov.

Sincerely,

Jonathan Ellis, CPA
Assistant Director for Financial Reporting & Operations

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

Fund	Department	Fund Name	Statutory Fund	Comments	State Finance Recommendation
1057	710 - Dept of Cultural and Community Engagement	Martin Luther King, Jr. Civil Rights Supp Rest Acct	Yes	Contributions haven't exceeded \$5,650 since FY 2017. Fund balance is \$3,250 at FY 2021 yearend. FY 2021 activity: \$5,000 contributions, \$5,000 expenditures.	Keep open.
1145	560 - Natural Resources	Wildlife Resources Conservation Easement Account	Yes	Contributions in FY 2020 were the first since FY 2013. Fund balance is \$352,317 at FY 2021 yearend. FY 2021 activity: \$0 contributions, \$1,524 interest revenue, \$0 expenditures. The Division of Wildlife Resources recommends that the fund remain open because the fund is currently used for the purpose it was created.	Keep open.
1234	270 - Health	Nurse Home Visiting Restricted Account	Yes	No contributions or any activity since the fund was created during the 2017 General Session. Fund balance is \$0 at FY 2021 yearend. The Department of Health recommends that the fund be closed.	Close the fund.
1520	100 - GovOps	Abortion Litigation Account	Yes	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 2021 yearend.	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).
2091	100 - GovOps	Winter Sports Venue Grant Fund	Yes	No contributions or any activity in this fund since created during the 2018 General Session. Fund balance is \$0 at FY 2021 yearend. No activity in FY2021. 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.	Keep open.
2095	100 - GovOps	Public Lands Expendable Special Revenue Fund	Yes	No contributions or any activity in this fund since created during the 2016 General Session. Fund balance is \$0 at FY 2021 yearend. No activity in FY2021.	Close the fund.
2096	100 - GovOps	State Archives Fund	Yes	No contributions to this fund since created during 2011 the General Session. Fund balance is \$2,560 at FY 2021 yearend. No activity in FY 2021.	Close the fund and transfer the remaining fund balance of \$2,560 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.
2130	710 - Dept of Cultural and Community Engagement	State Library Donation Fund	Yes	Contributions are below \$30,000 in each of the past 3 years. Fund balance is \$1,212,495 at FY 2021 yearend. FY 2021 activity: \$4,075.71 interest revenue, \$3,440 contributions, \$0 expenditures. Department requests that the fund remain active due to the significant fund balance and anticipated expenditures.	Keep open.

Fund	Department	Fund Name	Statutory Fund	Comments	State Finance Recommendation
2156	480 - Dept of Environmental Quality	Conversion to Alternative Fuel Grant Program Fund	Yes	<p>Fund balance is \$73,664.36 at FY 2021 yearend. FY 2021 activity: \$325 interest revenue, \$0 contributions, \$0 other revenues, \$0 expenditures.</p> <p>Department requests that the fund remain active due to balance, and potential benefit to state fleet vehicles.</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 2021 yearend. No activity in FY 2021.</p> <p>Department 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 \$80,693 at FY 2021 yearend. FY 2021 activity: \$395 interest revenue, \$0 contributions, \$0 expenditure.</p> <p>Department 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 \$8,075 at FY 2021 yearend. FY 2021 activity: \$0 interest revenue, \$8,071.65 contributions, \$0 expenditure.</p> <p>Department 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.