

STATE OF UTAH

Fund Information

FINET Name: (DWS) Special Administrative Expense Account

FINET Fund: 1281

Legal Name: Special Administrative Expense Account

Legal Authorization: UCA 35A-4-506

Earns Interest: Yes No **Earns Interest Authority:**

Revenue Source(s):

1) Penalties, 2) Voluntary contributions

Description:

To pay costs of administration not properly or validly chargeable against federal grants or funds received in the Employment Security Administration Fund (Fund 091). (Fund # through FY 1997 was 121. On July 1, 1997 the fund balance of \$3,100,008 from fund 121 was moved to this fund).

Special Administrative -- Funding for Employment Security related expenditures which are not eligible for payment from Employment Security grants. Building acquisition is the major expenditure.

SB 181 (2010 GS) Repeals the Employment Security Administration Fund (#1280), effective May 11, 2010, due to its obsolescence, allowing the Unemployment Insurance Division of DWS to better meet its federal reporting requirements. Fund Info DB impact: #1280, 1281, 5110.

SB 191 (2010 GS) Modifies the name of certain funds in the code for governmental accounting purposes. Changes the name of certain funds to reflect that the fund are restricted accounts within the General Fund (including this fund).

HB 330 (2011 GS) As to fund 1281, removed language in code that the account shall be nonlapsing. The bill repeals provisions related to nonlapsing funds, accounts, and account balances to clarify the list of nonlapsing authority in Section 63J-1-602, and Sections 63J-1-602 through 602.5. Clarifies the funding sources for certain funds and accounts. Renames certain funds. Adds certain funds to the list of nonlapsing funds, accounts, and account balances where nonlapsing authority exists. Clarifies the amounts the Division of Finance shall deposit into certain funds and accounts. Repeals obsolete language, funds, and accounts.

HB 23 (2012 GS) Requires the Department of Workforce Services to develop a cost allocation plan that complies with Department of Labor regulations when funds from the Special Administrative Expense Account (#1281) are used for purposes unrelated to the administration of the unemployment insurance program.

HB 21 (2013 GS) Modifies the Employment Security Act. Requires that beginning on October 1, 2013, the Unemployment Insurance Division deposit 15% of a civil penalty collected from a claimant for false statements or knowingly failing to report a material fact in obtaining unemployment insurance benefits into the Unemployment Compensation Fund (#5110) in compliance with the federal Social Security Act.

SB 281 (2013 GS) Modifies the Employment Security Act by amending provisions for the disclosure of employment information for debt collections. Allows certain employment records to be disclosed by the Unemployment Insurance Division to a creditor, if the creditor obtains a court order. Provides procedures for: 1- a court to grant or deny an order requiring disclosure of the employment information; 2- the creditor to deliver the court order to the division, pay a fee, and receive the information from the division. Provides restrictions on the use and disclosure of the employment information. Provides for auditing for potential misuse of the information. Provides certain penalties for misuse of the information. Provides that the civil penalty shall be deposited into the special administrative expense account described in Subsection 35A-4-506(1).

Fund Balance History:

<u>Fund</u>	<u>Year</u>	<u>Beg Balance</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Transfers</u>	<u>End Balance</u>
1281	1997	\$0	\$0	\$0	\$0	\$0
1281	1998	\$3,100,008	(\$129,884)	(\$624,494)	\$988,729	\$4,583,347
1281	1999	\$4,583,347	(\$103,070)	(\$353,891)	(\$1,530,442)	\$3,303,726
1281	2000	\$3,303,726	\$3,621,089	(\$117,652)	\$0	\$7,042,467

This report presents unofficial, unaudited information that is subject to change.

For audited financial statements, see the State of Utah Comprehensive Annual Financial Report at <http://finance.utah.gov/cafr.html>

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1281	2001	\$7,042,467	\$1,218,869	(\$46,435)	\$0	\$8,307,771
1281	2002	\$8,307,771	(\$287,053)	(\$18,122)	(\$1,186,700)	\$6,852,140
1281	2003	\$6,852,140	\$1,998,829	(\$74,098)	\$171,998	\$9,097,065
1281	2004	\$9,097,065	\$2,091,182	(\$68,200)	\$0	\$11,256,446
1281	2005	\$11,256,446	\$3,611,275	(\$50,600)	(\$5,801,000)	\$9,117,321
1281	2006	\$9,117,321	\$6,489,392	(\$30,000)	\$0	\$15,636,713
1281	2007	\$15,636,713	\$2,205,160	\$0	\$0	\$17,841,873
1281	2008	\$17,841,873	\$4,390,390	\$0	\$0	\$22,232,263
1281	2009	\$22,232,263	\$5,513,328	\$0	(\$15,800,000)	\$11,945,591
1281	2010	\$11,945,591	(\$5,241,480)	\$0	(\$431,846)	\$6,272,265
1281	2011	\$6,272,265	\$6,333,865	\$0	(\$2,000,000)	\$10,606,130
1281	2012	\$10,606,130	\$7,556,745	\$0	(\$5,266,000)	\$12,896,875
1281	2013	\$12,896,875	\$10,973,392	\$0	(\$6,390,772)	\$17,479,495
1281	2014	\$17,479,495	\$8,194,008	\$0	(\$5,977,920)	\$19,695,583