

## Fund 2200 State Hospital Unit Fund

Agency(s): Human Services

Analyst: Stephen Jardine

### Purpose and Uses

This fund holds donations, gifts, and grants used for the benefit of patients at the Utah State Hospital.

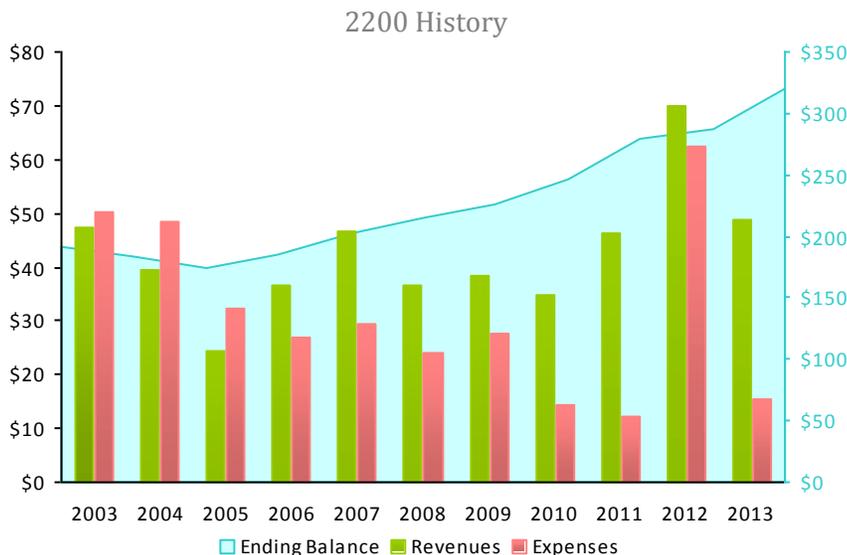
### Accountability

UCA 62A-15-604 authorizes the hospital to receive gifts, grants, and donations and use them for the "benefit of patients." The Department of Human Services states, "In April 2012, State Auditors found that no formally established controls existed over receipts and disbursements of the Forgotten Patient Christmas Program (part of this fund). The Hospital has since adopted and implemented controls over the program." The only formal reporting requirement is to annually report back to a trust fund which contributes to this fund. The stoplight is yellow because the Analyst finds the expenditure guidelines are too broad and could be used to justify almost any expenditure.



### Recommendation

This fund is an expendable special revenue fund. The Analyst recommends the Legislature review this fund annually and include it in an appropriations act. The Analyst also recommends UCA 62A-15-604 be amended to define for the "benefit of patients" more specifically.



\*Revenues and Expenses include Net Transfers; Dollar figures in thousands

### Graph Notes

The balance of the fund is currently made up of investments (54%) and cash (46%). Revenues include payments from universities to train interns, rental and picture-taking fees, and donations. Expenses include patient Christmas presents, medical staff training, and patient recreation. Expenditures declined in FY 2010 and FY 2011 due to the elimination of expensive off-campus recreational activities. Expenditures increased in FY 2012 due to a one-time purchase for a patient safety motion detector.