

## Fund 2185 State Development Center Miscellaneous Donation Fund

Agency(s): Human Services

Analyst: Stephen Jardine

### Purpose and Uses

This fund is for donations made to the Utah State Development Center to be used at the Center. UCA 62A-5-206(2) authorizes Human Services to "receive, take, and hold property . . . for the use and benefit of the developmental center." This fund was altered in the 2013 General Session by S.B. 17, Account for People with Disabilities Amendments. A new expendable special revenue fund was established to be known as the "Utah State Developmental Center Miscellaneous Donation Fund." This new fund began in FY 2014.

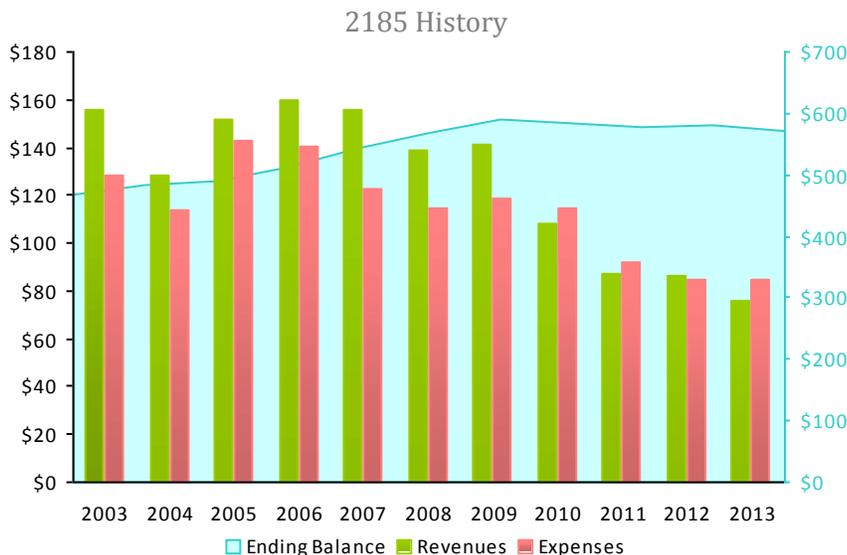
### Accountability

As stated by the Department of Human Services, "Unrestricted funds" are used for items, services, or programs that have a general "benefit to the individuals receiving services at Utah State Developmental Center. All funds spent from this account must be approved by the Utah State Developmental Center's Steering Team (executive management)." The stoplight is yellow because the Analyst finds the expenditure guidelines are too broad and could be used to justify almost any expenditure.



### Recommendation

The Analyst recommends more specific expenditure guidelines be established in statute other than "for the benefit of the Utah State Developmental Center and its clients." This fund is an expendable special revenue fund. The Analyst further recommends the Legislature review this fund annually and include it in an appropriations act.



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

### Graph Notes

The balance is mostly made up of investments. There is also a small amount of cash. The largest amounts of money flowing into the account are from donations made specifically to the Utah State Developmental Center. A small amount of revenue also comes from interest earned on the account. Expenses are for items or events specifically for and at the Utah State Developmental Center.