**Fund 2190 State Development Center Workshop Fund**

*Agency(s): Human Services*  
*Analyst: Stephen Jardine*

### Purpose and Uses

The Utah State Development Center operates a workshop to provide employment for Center residents. Residents are employed making crafts, food, and other items.

### Accountability

UCA 62A-5-206(4) authorizes the Department of Human Services to “employ necessary medical and other professional personnel to assist in . . . training of persons with an intellectual disability at the center . . .”

This fund is reviewed as part of an annual financial audit performed by an outside auditing firm as required by the Federal Medicaid program. There have been no significant audit findings in the past three years. There are no state government fund-specific reports.

### 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.

### Graph Notes

The balance of the fund is currently mostly made up of cash. There is also a small amount of investments. The largest amounts of money flowing into the account are from the sale of items created by residents at the Utah State Developmental Center workshop. A small amount of revenue also comes from interest earned on the account. Expenses are to pay wages to the residents and to purchase operating supplies, materials, and equipment used in the workshop.

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