**Fund 2355 Visually Handicapped Fund**

*Agency(s): Utah State Office of Rehabilitation*  
*Analyst: Stephen Jardine*

**Purpose and Uses**

The fund provides allocation of interest earned for projects and programs benefitting blind individuals, as selected through a request for proposal process and approved by the Utah State Board of Education.

**Accountability**

Per UCA 53A-24-108, donations are exempt from appropriation, while expenditures are controlled by the State Board and/or written donation agreement. The stoplight is yellow because language in the fund title is dated and needs to be updated to be consistent with current terminology.

**Recommendation**

The Analyst recommends the name of the fund be updated to be consistent with current terminology such as Individuals with Visual Disability Fund. This fund is similar to an expendable special revenue fund. The Analyst further recommends the Legislature review this fund annually and include it in an appropriations act.

**Graph Notes**

Revenue to the fund stems from non-appropriated donations, while expenditures are for emergency travel and lodging needs and other expenditures on behalf of students with visual disabilities. In FY 2012, revenue was $11,500, while there were no expenditures.