Fund 7305 State Development Center-Patient Account
Agency(s): Human Services

Purpose and Uses
This fund holds assets belonging to residents at the Utah State Developmental Center for their personal expenditures.

Accountability
An outside audit firm reviews this fund as required by the federal Medicaid program. There have been no significant audit findings for the last three years. The federal Medicaid program defines what these funds can be used for, which is client “personal needs.” Expenditures “require the approval of a Qualified Intellectually Disabled Professional who follows the guidelines identified in each individual’s Person Centered Plan.” The stoplight is yellow because there are no state government fund-specific reports.

Recommendation
Due to the materiality and fiduciary nature of this fund, the Analyst recommends the fund be reported annually to the Social Services Appropriations Subcommittee.

Graph Notes
The balance of the fund is currently made up of cash held by the trustee (72%), investments (17%), and cash (11%). The largest amounts of money flowing into the account are deposited assets of resident clients of the Utah State Developmental Center. These assets include: Supplemental Security Income, civil service retirement, and client earnings and deposits.

Office of the Legislative Fiscal Analyst
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