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Utah Public Finance Website

Utah Public Finance Website – Posting of Financial Information by All Participating Entities

Policy # 01-01.02

Effective: January 19, 2010

Revised: January 24, 2019

Reviewed: January 24, 2019

Purpose

The purpose of this policy is to establish procedures related to the posting of participating entities' financial information to the Utah Public Finance Website (UPFW) or to their own website.

Definitions

Utah Public Finance Website (UPFW):

The website created in *Utah Code Annotated* (UCA) 63A-3-402, which is administered by the Division of Finance, and which permits Utah taxpayers to view, understand, and track the use of taxpayer dollars by making public financial information available on the internet without paying a fee.

Participating Entities:

The following entities (see UCA 63A-3-401) regardless of the size of their budget:

- (a) Counties;
- (b) Municipalities (cities and towns);
- (c) Local districts under *Utah Code* Title 17B, Limited Purpose Local Government Entities – Local Districts;
- (d) Special service districts under *Utah Code* Title 17D, Chapter 1, Special Service District Act;
- (e) Housing Authorities under *Utah Code* Title 35A, Chapter 8, Part 4, Housing Authorities;
- (f) School districts;
- (g) Charter schools;
- (h) Interlocal and other projects or entities under *Utah Code* Title 11, Chapter 13 Interlocal Cooperation Act, Section 103;

- (i) Independent entities as defined in UCA 63E-1-102, except for the Utah State Retirement Office;
- (j) Beginning on July 1, 2019, conservation districts under Utah Code Title 17D, Chapter 3, Conservation District Act;
- (k) Participating state entities as defined by UCA 63A-3-401 (5) which is the State of Utah, including its executive, legislative, and judicial branches, its departments, divisions, agencies, boards, commissions, councils, committees, and institutions; and
- (l) Component Units; as defined by the Governmental Accounting Standards Board (GASB), of the entities listed in (a) – (k) above.

Board: The Utah Transparency Advisory Board created by UCA 63A-3-403(1).

The Division of Finance: The Division of Finance of the Department of Administrative Services.

Annual Budget: The total budget for all of the entity's revenues or expenditures, whichever is greater, for the most recent fiscal year.

Policy

A. No Entity Size or Budget Threshold

- (1) Effective May 10, 2016, there is no longer an entity size requirement or budget threshold for reporting to the UPFW. Senate Bill 99, passed in the 2016 Legislative General Session, removed the option for the Board to set a budget threshold for reporting to the UPFW. All participating entities, regardless of budget size, are now required to report to the UPFW as outlined in this policy. Also see Utah Code 63A-3-405(4) – (5).
- (2) Except as noted in Policy (A)(3) below, those participating entities who previously were not required to report financial information to the UPFW must begin reporting on or before January 1, 2017. They must include financial information generated on or after the first day of the entity's fiscal year that includes January 1, 2017.
- (3) If the participating entities' annual budget is less than \$100,000, they have until July 1, 2017, to start reporting financial information generated on or after the first day of the entity's fiscal year that includes January 1, 2017.

B. Entities Using the UPFW - Required Public Financial Information.

- (1) Local Education Agencies (LEAs) must use the Utah State Board of Education's (USBE) standard chart of accounts when submitting data to the UPFW. The USBE standard chart of accounts can be found at this link: <https://www.schools.utah.gov/financialoperations/reporting>
- (2) All other participating entities, except for state participating entities, must follow the Uniform Chart of Accounts requirements issued by the Office of the Utah State Auditor when submitting data to the UPFW. Information on the State Auditor's Uniform Chart of Accounts can be found at this link: [State Auditor Uniform Chart of Accounts](#).



- (3) Revenue and Expense Transactions: Participating entities shall submit detail revenue and expense transactions from their financial accounting system to the UPFW at least quarterly and within one month after the end of the fiscal quarter. However, all entities must report revenue and expenditure transactions at least annually.
- (a) A participating entity must send a written request (which may be by email), to the Division of Finance to request approval to report less frequently than quarterly.
 - (i) The Division of Finance may consider the participating entity's extenuating circumstances such as: staffing, i.e. all volunteer; lack of a computerized accounting system; or severely limited number, value, and/or timing of transactions.
 - (ii) If approved, the Division of Finance will issue a written exception to the requesting entity explaining the parameters of the exception.
 - (iii) The Division of Finance will report to the Board the entities granted an exception and the reason for the exception.
 - (iv) It is intended by the Board that the Division of Finance will only grant exceptions in rare cases.
 - (b) At yearend, entities should submit year end transactions as soon as possible. Entities with the system capability to do so are encouraged to upload adjusting entry files during year end closing as transactions are posted to their accounting system. Entities without this capability should upload a replacement file or files and have the files(s) being replaced deleted to avoid duplication. All transactions such as audit adjustments shall be submitted within 6 months of fiscal year end.
 - (c) Nontaxable employee allowances and reimbursements must not be reported as part of employee compensation data, but must be reported, in detail by employee, at least quarterly with expense transactions, even if paid through a separate payroll system. No change is needed if nontaxable employee allowances and reimbursements by employee are already included in expense transactions because they were paid through their integrated financial accounting system.
- (4) Employee Compensation: Participating entities will submit employee compensation and **taxable** reimbursement summary information on a basis consistent with its fiscal year to the UPFW at least once per year and within three months after the end of the fiscal year.

Submit Expenditures Recorded NOT W-2 Income

Employee compensation and **taxable** reimbursement summary information will represent all expenditures recorded by the entity related to the employee's salary and benefits. The information may **NOT** agree to what was reported on an employee's W-2 since the actual expenditures incurred by the entity to keep an employee in the position can be greater than taxable income. The differences can be due to items such as deferred compensation and non-taxable employee insurance premiums.

(a) Employee compensation and **taxable** reimbursement summary information will, at a minimum, break out the following amounts separately for each employee:

- (i) Actual total wages or salary recorded as an expense by the entity, (not budgeted amounts), and may include employer paid deferred compensation;
- (ii) Total employer-expensed (employer paid and employer accrued) benefits only, which shall include all employer-expensed benefits like FICA, retirement and 401K contributions, deferred compensation (not included in wages and salaries in (a)(i) above), health and dental insurance, workers compensation, unemployment insurance, self-assessed internal rates for leave payouts, life insurance, and other similar items recorded as a personnel-related expense by the entity, benefit detail is not allowed;
- (iii) Incentive awards;
- (iv) Taxable allowances and taxable reimbursements, if recorded separately in the participating entity's payroll system;
- (v) Leave paid, if recorded separately from wages or salary in the participating entity's payroll system.

(b) In addition, the following information will be submitted for each employee:

- (i) Name;
- (ii) Hourly rate for those employees paid on an hourly basis. Not required for salaried employees, or transactions such as benefits, incentives, or reimbursement items not paid on an hourly basis.
- (iii) Gender;
- (iv) Job title.
- (v) A unique number used to identify each employee must be included on every employee compensation transaction in the Vendor ID code field. This unique number will be used by the website and users who download data to summarize and group employee compensation data accurately for each employee.

(5) Entities must not submit any data to the UPFW that is classified as private, protected, or controlled by UCA 63G-2, Government Records Management Act or restricted by any other state or federal statute or rule.

- a. All detail transactions or records are required to be submitted; however, the words "not provided" shall be inserted into any applicable data field in lieu of permanently private, protected, or controlled information.
- b. Entities are encouraged not to submit the actual transaction description for each record. Actual transaction descriptions may include private data such as student names, account numbers, or other confidential information because it is usually data in a free-form field that isn't edited by their accounting system.

C. Entities Using the UPFW - Data Submission Procedures.

(1) Entities must submit data to the UPFW according to the file specifications listed below.

(a) Public financial information will be submitted to the UPFW in a pipe delimited text file. The [detail file](#) layout is available from the Division and is also posted on the UPFW under the *Help & FAQs* tab.

(b) Data will be submitted to the UPFW at the detail transaction level. Transactions for compensation information for each employee may be summarized into transactions that represent an entire fiscal year.

(i) Each transaction submitted to the website must contain the information required in the detail file layout including:

- Organization – Classifies transactions within the entity’s organizational or functional structure. If available in the entity’s systems, at least 2 levels of organization will be submitted but not more than 10 levels.
- Category – Classifies transactions and further describes the transaction type such as revenues or expenses. If available in the entity’s systems, at least 2 levels of category will be submitted but not more than 7 levels.
- Fund – Classifies transactions by fund types and individual funds. At least 1 but not more than 4 levels of fund will be submitted.

(c) Each detail revenue and expense transaction record in file layout form should be constructed so as not to duplicate information from general and subsidiary ledgers for the same related transaction or summary general ledger posting. In order to construct the file layout record, it may be necessary to extract related detail transaction record information from integrated ledgers within a financial accounting system or another system. This may include such information as payee, vendor, contract name/number, etc. if such information is not available from the general ledger. Duplicate information resulting from separate transaction entries such as correcting or adjusting entries is permitted.

D. Entities Using their Own Website – Required Public Financial Information

(1) Entities that wish to post public financial information to their own websites must post information similar to what is described in this policy for entities that are posting information to the UPFW. This includes searchable and downloadable information at the detail transaction level from their general ledger and annual compensation information for each employee.

Each entity that wishes to use its own website must submit a proposal to the Division of Finance describing how the required public financial information will be posted to their website and how it will meet the requirements of this policy. The Division of Finance will review the proposal and make an initial determination on whether the entity’s website meets the requirements of this policy. The Division of Finance will report its findings to the Board for final action. If the Division of Finance does not feel that the website meets the requirements of this policy, the entity may appeal the decision to the Board for further consideration and a final decision on whether the entity’s website is adequate.