

Retention and Classification Report

Agency: Department of Government Operations. Division of Finance. Financial Reporting Office (394)
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Salt Lake City, UT 84114
801-538-3020

Records Officer: _____

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AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 18685

3

TITLE: Affidavits and bonds

DATES: 1981-

ARRANGEMENT: None.

DESCRIPTION:

These documents describe the purpose of accounting funds, why they were created, and the legal authority by which they are created. These are reference files used by the Financial Reporting staff. They are periodically updated when fund descriptions change. The reports include fund descriptions, legal authority, fund numbers, and unique characteristics of each fund.

RETENTION:

Permanent. Retain for 5 year(s) after final action

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Bond official transcripts, GRS-1799.

AUTHORIZED: 12-01-2013

FORMAT MANAGEMENT:

Microfilm master: Retain in State Archives permanently with authority to weed.

Paper: Retain in Office until final action and then transfer to State Records Center. Retain in State Records Center for 5 years and then transfer to State Archives with authority to weed.

APPRAISAL:

These records have administrative, fiscal, historical, and/or legal value(s). These records have historical value because they retain their importance for documenting legal status, rights and obligations of individuals, groups, organizations, and governmental bodies despite the passage of time.

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 18685

TITLE: Affidavits and bonds

(continued)

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 01/2020.

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 30710

3

TITLE: Annual Comprehensive Financial Report database records

DATES: 2012-

ARRANGEMENT: Database; chronological by fiscal year.

DESCRIPTION:

This series contains electronic files of formally organized state agencies' summarized financial transactions, which have been extracted from the State of Utah Financial Accounting System. The records are used to establish the State of Utah's Annual Comprehensive Financial Report.

RETENTION:

Retain for 10 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Financial working records, GRS-16591.

AUTHORIZED: 02-07-2024

FORMAT MANAGEMENT:

Computer data files: Retain in Office for 10 years and then delete.

APPRAISAL:

These records have administrative, and/or fiscal value(s).

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 12/2023.

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 2818

3

TITLE: Annual Comprehensive Financial Report working papers

DATES: 1980-

ARRANGEMENT: Chronological by fiscal year

ANNUAL ACCUMULATION: 4.00 cubic feet.

DESCRIPTION:

These records are the working papers used by the Division of Finance to create Utah's Annual Comprehensive Financial Report (ACFR). The data gathered may include the following types of records: spreadsheets, memos, closing reports for the accounting system, closing correspondence, notes and statistical information, trust and agency information, due to and due from information, year end clean-up information, journal entries, and single audit reports. These records are used to research closing decisions.

RETENTION:

Retain for 10 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series were specifically approved by the State Records Committee.

APPROVED: 10/1998

FORMAT MANAGEMENT:

Paper: Retain in Office for 2 years and then transfer to State Records Center. Retain in State Records Center for 8 years and then destroy.

Computer data files: Retain in Office for 10 years and then delete.

APPRAISAL:

These records have administrative, and/or fiscal value(s). This disposition is based on the audit requirements of the Division of Finance.

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 2818

TITLE: Annual Comprehensive Financial Report working papers

(continued)

PRIMARY DESIGNATION:

Public

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 30711

3

TITLE: Appropriation and budget submission database records

DATES: 2000-

ARRANGEMENT: Database; chronological by fiscal year.

DESCRIPTION:

These records contain budget information of formally organized state agencies. Information includes agency budget line items and schedule of programs. Records are used to track and establish annual budget documents interfaced into the State of Utah Financial Accounting System, and include the reports generated by the database to feed into the FINET system.

RETENTION:

Retain for 10 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Financial working records, GRS-16591.

AUTHORIZED: 02-07-2024

FORMAT MANAGEMENT:

Computer data files: Retain in Office for 10 years and then delete.

APPRAISAL:

These records have administrative, and/or fiscal value(s).

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 12/2023.

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 30712

3

TITLE: Benefit trust database records

DATES: 2013-

ARRANGEMENT: Database; chronological by fiscal year.

DESCRIPTION:

This series contains the post-employment benefit trust database, other employee benefit trust data base, and the annual leave trust report database. These records include summarized personnel information of employees of formally organized state agencies, as well as a bi-annual actuarial study used for the State of Utah's Annual Comprehensive Financial Report.

RETENTION:

Retain for 7 year(s) after final action

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Trust financial records, GRS-1858.

AUTHORIZED: 12-01-2016

FORMAT MANAGEMENT:

Computer data files: Retain in Office for 7 years after final action of trusts, and then delete.

APPRAISAL:

These records have administrative, and/or fiscal value(s).

PRIMARY DESIGNATION:

Private Utah Code 63G-2-302(2)(b) and (d) (2023)

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 30712

TITLE: Benefit trust database records

(continued)

SECONDARY DESIGNATION(S):

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 12/2023.

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 30655

3

TITLE: Bond records

DATES: 1999-

ARRANGEMENT: Alphabetical by bond

DESCRIPTION:

Prior to 2020, the Division of Finance retained bond issuance documents, refunding documents, transcripts, and any documents that support the debts serviced as part of a bond. In 2020, the Treasurer's office took over the responsibility of retaining bond issuance documents, refunding documents, and transcripts, while the Division of Finance continued to retain any documents that support the debts serviced as part of a bond.

RETENTION:

Retain for 5 year(s) after final action

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series were specifically approved by the Records Management Committee.

APPROVED: 10/2023

FORMAT MANAGEMENT:

Computer data files: Retain in Office for 5 years after final action and then delete.

APPRAISAL:

These records have administrative, and/or fiscal value(s).
Final action is the final payment on the bond.

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 30655

TITLE: Bond records

(continued)

PRIMARY DESIGNATION:

Public Utah Code 63G-2-201(2) (2023)

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 10/2023.

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 30709

3

TITLE: Cash Management Information Act reports

DATES: 2002-

ARRANGEMENT: Chronological by fiscal year.

DESCRIPTION:

These records contain the Cash Management Information Act (CMIA) reports and supporting documentation. CMIA reports are created for the federal government, as required by the CMIA; their purpose is to ensure efficiency, effectiveness, and equity in the exchange of funds between the federal government and the state of Utah.

RETENTION:

Retain for 10 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Financial working records, GRS-16591.

AUTHORIZED: 02-07-2024

FORMAT MANAGEMENT:

Computer data files: Retain in Office for 10 years and then delete.

APPRAISAL:

These records have administrative, fiscal, and/or legal value(s).
These records are used to fulfill reporting requirements mandated by the Cash Management Information Act in 31 CFR Part 205 (2023).

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 30709

TITLE: Cash Management Information Act reports

(continued)

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 12/2023.

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 30697

3

TITLE: Cash receipts, checks, and envelope scans

DATES: 2012-

ARRANGEMENT: Chronological

DESCRIPTION:

These records are envelopes, checks, and billing statements submitted to the Division of Finance to pay loans, bonds, purchasing cards, and other expenses.

RETENTION:

Retain for 7 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule State government accounts payable and receivable records, GRS-1854.

AUTHORIZED: 02-11-2019

FORMAT MANAGEMENT:

Computer data files: Retain in Office for 7 years and then delete.

Paper: Retain in Office for 90 days and then destroy.

APPRAISAL:

These records have administrative, and/or fiscal value(s).

PRIMARY DESIGNATION:

Private Utah Code 302(2)(b) and (d) (2023)

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 12/2023.

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 8396

3

TITLE: Chart of accounts

DATES: 1978-

ARRANGEMENT: None

ANNUAL ACCUMULATION: 0.20 cubic feet.

DESCRIPTION:

This is an index which lists the numeric codes used in the state's central accounting system. It is also used to identify all low organization fund numbers, balance sheet account numbers, and revenue and expenditure account numbers. It is a reference code for data entry operators. These codes may change annually and these indices are necessary for translating codes. These codes also include descriptions of all the accounts that are established in all state funds. This record includes numeric codes, descriptions, and names for all state organizations; general ledger accounts, revenue accounts, expenditure accounts and funds in the state's central accounting system.

RETENTION:

Retain for 10 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series were specifically approved by the State Records Committee.

APPROVED: 08/1986

FORMAT MANAGEMENT:

Paper: Retain in Office for 10 years and then destroy.

Computer data files: Retain in Office for 10 years and then delete.

APPRAISAL:

These records have administrative, and/or fiscal value(s).

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 8396

TITLE: Chart of accounts

(continued)

PRIMARY DESIGNATION:

Protected

Utah Code 63G-2-305 (12) 2023

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 30714

3

TITLE: Contribution dependent account reports

DATES: 2015-

ARRANGEMENT: Chronological by fiscal year.

DESCRIPTION:

These records support the agency's function to monitor donation amounts made to contribution dependent accounts and report those that do not receive the minimum amount to the Executive Appropriations Committee, per Utah Code 63A-3-109 (2022). Records include reports that are conducted annually on funds that are dependent on donations and used to determine if fund activity is adequate to justify maintaining the fund, as well as any recommendations made for fund closures.

RETENTION:

Retain for 10 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Financial working records, GRS-16591.

AUTHORIZED: 02-07-2024

FORMAT MANAGEMENT:

Computer data files: Retain in Office for 10 years and then delete.

APPRAISAL:

These records have administrative, and/or fiscal value(s).

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 30714

TITLE: Contribution dependent account reports

(continued)

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 12/2023.

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 22692

3

TITLE: Depository bank account reconciliations

DATES: 1994-

ARRANGEMENT: Numerical by bank account code, thereunder chronological by month.

ANNUAL ACCUMULATION: 5.00 cubic feet.

DESCRIPTION:

This record series consists of copies of documents kept in the departments/agencies that deal with bank reconciliations. Included are a copy of the Depository Bank Account Reconciliation Form (F157) or similar spreadsheet, a copy of the bank reconciliation report prepared by Finance showing FINET entries, a copy of the bank statement from the financial institution, and any supplemental schedules. The reports are done monthly for each bank account code which generally represents an individual bank account used by one department/agency for depositing state monies. This department/agency is responsible for entering accounting information into FINET for these state funds. This reconciliation is a tool to ensure that cash is accounted for and is also used for review at year end to make sure that cash is accounted for in the correct fiscal year. Information includes name and division of agency, name of person preparing the reconciliation, name of bank, bank account number, FINET bank code, ending date of the bank statement and balance on that date, items on the bank statement not recorded in FINET, items in FINET not shown on the bank statement, the ending FINET balance for the bank code, all transactions posted to FINET for the bank code listed for the complete fiscal month, and all credits and charges posted by the bank for the monthly period.

RETENTION:

Retain for 10 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Financial working records, GRS-16591.

AUTHORIZED: 02-07-2024

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 22692

TITLE: Depository bank account reconciliations

(continued)

FORMAT MANAGEMENT:

Paper: For records beginning in 1994 through 2013. Retain in Office for 10 years and then destroy.

Computer data files: For records beginning in 2013 and continuing to the present. Retain in Office for 10 years and then delete.

APPRAISAL:

These records have fiscal value(s).

PRIMARY DESIGNATION:

Public

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 30717

3

TITLE: Federal payments for land use and production

DATES: 2013-

ARRANGEMENT: Chronological by fiscal year.

DESCRIPTION:

These records contain the documentation and county elections that are used to calculate and distribute counties' annual Payment In Lieu of Taxes (PILT) payments received from the Federal Government. These records also document the entity's function to communicate with each county about which of two laws they have elected to receive funds under, the Secure Rural Schools Act or the 1908 Act, as well as how each county would like to allocate their funds between Title I, Title II and Title III. The elections are compiled and submitted by the entity to the National Forest Service as requested, and supporting documentation is saved when the payments are distributed annually. These records also contain the documentation to support the receipt and distribution of the monthly mineral lease funds sent to the entity by the Bureau of Land Management. Lastly, the records contain annual reporting to the Federal Government to show how all of these federal funds have been distributed during the prior federal fiscal year.

RETENTION:

Retain for 10 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Financial working records, GRS-16591.

AUTHORIZED: 02-07-2024

FORMAT MANAGEMENT:

Computer data files: Retain in Office for 10 years and then delete.

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 30717

TITLE: Federal payments for land use and production

(continued)

APPRAISAL:

These records have administrative, and/or fiscal value(s).

PRIMARY DESIGNATION:

Public Utah Code 63G-2-201(2) (2023)

SECONDARY DESIGNATION(S):

Protected. Utah Code 63G-2-305(3) (2023)

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 12/2023.

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 30647

3

TITLE: Financial standards implementation records

DATES: 2004-

ARRANGEMENT: Numerical by GASB standard number.

DESCRIPTION:

These records document the implementation of new and updated Governmental Accounting Standards Board (GASB) standards. They include State Finance's decision process on how to update, change, or modify accounting activity to reflect updated GASB standards. This may include documentation such as crosswalks of data flows from old processes to new processes.

RETENTION:

Retain for 75 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series were specifically approved by the Records Management Committee.

APPROVED: 10/2023

FORMAT MANAGEMENT:

Computer data files: Retain in Office for 75 years and then delete.

APPRAISAL:

These records have administrative, and/or fiscal value(s).

PRIMARY DESIGNATION:

Public Utah Code 63G-201(2) (2023)

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 10/2023.

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 30713

3

TITLE: Fiscal analyses for legislation

DATES: 2002-

ARRANGEMENT: Chronological.

DESCRIPTION:

These records contain fiscal analyses for current statute, and for proposed and recently approved legislative bills.

RETENTION:

Retain permanently

DISPOSITION:

May Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Proposed legislation records, GRS-1690.

AUTHORIZED: 12-01-1992

FORMAT MANAGEMENT:

Computer data files: Retain in Office permanently.

APPRAISAL:

These records have administrative, fiscal, and/or historical value(s).

These records have historical value as they provide evidence of significant policy formulation, document legal status, rights and obligations of individuals, groups, organizations, and governmental bodies, and provide evidence of our government's conduct of political or interstate relations.

PRIMARY DESIGNATION:

Public

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 30713

TITLE: Fiscal analyses for legislation

(continued)

SECONDARY DESIGNATION(S):

Protected. Utah Code 63G-2-305(21) (2023)

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 30688

3

TITLE: Fixed asset reconciliation reports

DATES: 2010-

ARRANGEMENT: Database.

DESCRIPTION:

The Monthly Fixed Asset Reconciliation Reports show detailed information about the cost, depreciation, and value of state assets. These reports are calculated from figures extracted from the State Data Warehouse. The reports are distributed to other state agencies, which in turn use these reports to complete that agency's reconciliation. The agency returns their reconciliation report to Finance, where it may be audited. This record series contains the documents used to create the initial report, the final report sent to other agencies, the reports received in return from those agencies, and the audit records of those reports.

RETENTION:

Retain for 10 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Financial working records, GRS-16591.

AUTHORIZED: 02-07-2024

FORMAT MANAGEMENT:

Computer data files: Retain in Office for 10 years and then delete.

APPRAISAL:

These records have administrative, and/or fiscal value(s).

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 30688

TITLE: Fixed asset reconciliation reports

(continued)

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 02/2024.

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 8397

3

TITLE: Fund documentation database records

DATES: 1980-

ARRANGEMENT: Database

DESCRIPTION:

The records in this database document the purpose of accounting funds, why they were created, and the legal authority by which they were set up. Information includes fund description, legal authority, fund numbers, and unique characteristics of the fund.

RETENTION:

Permanent. Retain for 15 year(s) after administrative value has been met

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series were specifically approved by the State Records Committee.

APPROVED: 08/1986

FORMAT MANAGEMENT:

Paper: Retain in Office until administrative value has been met and then transfer to State Records Center. Retain in State Records Center for 15 years and then transfer to State Archives with authority to weed.

Computer data files: Retain in Office for 15 years and then transfer to State Archives with authority to weed.

APPRAISAL:

These records have administrative, and/or legal value(s).

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 8397

TITLE: Fund documentation database records

(continued)

PRIMARY DESIGNATION:

Public Utah Code 63G-2-201(2) (2023)

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 12/2023.

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 30645

3

TITLE: Internal Service Fund Interfund Loan Repayment Schedules

DATES: 2013-

ARRANGEMENT: Chronological by fiscal year.

DESCRIPTION:

These records contain the Internal Service Fund (ISF) Interfund Loan Repayment Schedules and supporting documentation. These schedules show how the interfund loans for capital assets to the ISFs from the general fund are repaid and the amount of time it takes for them to be repaid. These schedules are needed to document that the interfund loans between the ISFs and the general fund are not transfers for Annual Comprehensive Financial Report purposes.

RETENTION:

Retain for 7 year(s) after final action

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series were specifically approved by the Records Management Committee.

APPROVED: 10/2023

FORMAT MANAGEMENT:

Computer data files: Retain in Office for 7 years after final action and then delete.

APPRAISAL:

These records have administrative, and/or fiscal value(s). Final action is when the loan for a particular fiscal year's capital purchases by an Internal Service Fund is paid off.

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 30645

TITLE: Internal Service Fund Interfund Loan Repayment Schedules

(continued)

PRIMARY DESIGNATION:

Public Utah Code 63G-2-201(2) (2023)

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 10/2023.

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 30689

3

TITLE: Lease and lease amendment documentation

DATES: 2022-

ARRANGEMENT: Database.

DESCRIPTION:

This series contains lease contracts, amendments to prior lease contracts, and other supporting documents. Includes the actual lease and other related records documenting the agreement.

RETENTION:

Retain for 7 year(s) after expiration of contractual agreement

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Contract and lease records, GRS-1731.

AUTHORIZED: 07-30-2019

FORMAT MANAGEMENT:

Computer data files: Retain in Office for 7 years after expiration of contractual agreement and then delete.

APPRAISAL:

These records have administrative, and/or fiscal value(s).

PRIMARY DESIGNATION:

Private Utah Code 63G-2-302(2)(d) (2023)

SECONDARY DESIGNATION(S):

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 01/2024.

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 8393

3

TITLE: Leasing agreements between state agencies and the division of finance

DATES: 1984-

ARRANGEMENT: Chronological

DESCRIPTION:

In 1984, the state of Utah sold \$34,490,000.00 worth of revenue bonds for the purchase of equipment for agencies. These files are the lease agreements with agencies using this money for purchases. This is the documentation for the repayment of the bond notes. Rent goes towards repayment of bonds. After 1985, the Legislature changed repayment method; only agencies involved in agreements before 1985 will continue to fund repayments. Agreements are between the agencies and DAS. Trustee statements are monthly. This record includes bond documents, lease agreements, trustee statements, policies and procedures, what equipment was bought, the annual payment schedule, the amount, the security agreement if there is a lien on the equipment, and the name of the division purchasing the equipment.

RETENTION:

Retain for 13 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series were specifically approved by the State Records Committee.

APPROVED: 08/1986

FORMAT MANAGEMENT:

Paper: Retain in Office for 7 years and then transfer to State Records Center. Retain in State Records Center for 6 years and then destroy.

APPRAISAL:

These records have administrative, and/or fiscal value(s). This retention is based on the retention set down in New York's Records Retention and Disposition Schedule No 215.

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 8393

TITLE: Leasing agreements between state agencies and the division of finance

(continued)

PRIMARY DESIGNATION:

Public

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 82155

3

TITLE: Loan case files

DATES: 1975-

ARRANGEMENT: Alphabetical by name

ANNUAL ACCUMULATION: 1.00 cubic foot.

DESCRIPTION:

These files contain a history of loans (bonds) let to cities, counties, etc by the state. Included are copy of payments, amount owed, original bond, signature of bank, post of payment, letters requesting payment, legal opinions and town council meeting minutes.

RETENTION:

Retain for 30 year(s) after final action

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series were specifically approved by the State Records Committee.

APPROVED: 12/1988

FORMAT MANAGEMENT:

Paper: Retain in Office until final action and then transfer to State Records Center. Retain in State Records Center for 30 years and then destroy.

Computer data files: Retain in Office for 30 years after final action and then delete.

APPRAISAL:

These records have administrative, fiscal, and/or legal value(s). These files are kept in the form of a tracking log and need only be kept as long as the life of the loan.

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 82155

TITLE: Loan case files

(continued)

PRIMARY DESIGNATION:

Public

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 30719

3

TITLE: Monthly fund reconciliation reports

DATES: 2013-

ARRANGEMENT: Chronological by fiscal year.

DESCRIPTION:

These records contain the monthly fund reconciliation reports. These reports are extracted from the State Data Warehouse, compared to the trial balance reports, and used to verify financial accounts against monthly statements.

RETENTION:

Retain for 10 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Financial working records, GRS-16591.

AUTHORIZED: 02-07-2024

FORMAT MANAGEMENT:

Computer data files: Retain in Office for 10 years and then delete.

APPRAISAL:

These records have administrative, and/or fiscal value(s).

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 12/2023.

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 30635

3

TITLE: Olene Walker fund home loans

DATES: 1989-

ARRANGEMENT: Numerical by loan number.

DESCRIPTION:

These records contain the documentation for Multi-Family housing loans and low-income single family loans supported by the Olene Walker Fund, including acquisition, construction, or rehabilitation of affordable rental housing.

RETENTION:

Retain for 30 year(s) after final action

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series were specifically approved by the Records Management Committee.

APPROVED: 09/2023

FORMAT MANAGEMENT:

Paper: Retain in Office for 30 years after final action and then destroy.

APPRAISAL:

These records have fiscal value(s).

PRIMARY DESIGNATION:

Private Utah Code 63G-2-302(2)(d) (2023)

SECONDARY DESIGNATION(S):

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 09/2023.

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 30698

3

TITLE: Schedule of Expenditures of Federal Awards records

DATES: 2004-

ARRANGEMENT: Chronological by fiscal year

DESCRIPTION:

These records contain the Schedule of Expenditures of Federal Awards (SEFA) statements and supporting documentation. The SEFA captures the federal funds expended by an agency.

RETENTION:

Retain for 10 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Financial working records, GRS-16591.

AUTHORIZED: 02-07-2024

FORMAT MANAGEMENT:

Computer data files: Retain in Office for 10 years and then delete.

APPRAISAL:

These records have administrative, and/or fiscal value(s).

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 12/2023.

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 30656

3

TITLE: State reporting entity documentation

DATES: 1992-

ARRANGEMENT: Alphabetical by entity

DESCRIPTION:

These records contain the documentation of the decision process and determination of potential component units for the State's reporting entity for the Annual Comprehensive Financial Report (ACFR).

RETENTION:

Retain permanently

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Agency history records, GRS-1723.

AUTHORIZED: 11-28-2018

FORMAT MANAGEMENT:

Computer data files: Retain in Office permanently and then transfer to State Archives with authority to weed.

APPRAISAL:

These records have administrative, fiscal, and/or historical value(s).

PRIMARY DESIGNATION:

Public Utah Code 63G-2-201(2) (2023)

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 30702

3

TITLE: State reporting entity documentation

DATES: 1992-

ARRANGEMENT: Alphabetical by entity name

DESCRIPTION:

These records document the decision process and determination of potential component units for the State's reporting entity for the Annual Comprehensive Financial Report (ACFR).

RETENTION:

Retain permanently

DISPOSITION:

May Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Agency history records, GRS-1723.

AUTHORIZED: 11-28-2018

FORMAT MANAGEMENT:

Computer data files: Retain in Office permanently.

APPRAISAL:

These records have administrative, fiscal, and/or historical value(s).
These records have historical value because they provide evidence of significant policy formulation and business processes of the government.

PRIMARY DESIGNATION:

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 12/2023.

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 30643

3

TITLE: Statewide Cost Allocation Plan Section I records

DATES: 2015-

ARRANGEMENT: Database.

DESCRIPTION:

This series contains electronic files of formally organized state agencies' summarized financial transactions for establishing the annual Statewide Cost Allocation Plan (SWCAP) Report Section I that has been extracted from the State of Utah Financial Accounting system. This series also contains the SWCAP Section I final report and supporting documents.

RETENTION:

Retain for 30 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series were specifically approved by the Records Management Committee.

APPROVED: 10/2023

FORMAT MANAGEMENT:

Computer data files: Retain in Office for 30 years and then delete.

APPRAISAL:

These records have administrative, and/or fiscal value(s).

PRIMARY DESIGNATION:

Public Utah Code 63G-2-201(2) (2023)

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 10/2023.

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 30644

3

TITLE: Statewide Cost Allocation Plan Section II records

DATES: 1993-

ARRANGEMENT: Database.

DESCRIPTION:

These records contain the Statewide Cost Allocation Plan (SWCAP) Section II federal report. The SWCAP Section II includes the direct billed central services of the State like internal service funds. This report is required so these costs will be allowable to charge to federal programs. These records include the final SWCAP Section II report and the supporting documentation required to create the report.

RETENTION:

Retain for 30 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series were specifically approved by the Records Management Committee.

APPROVED: 10/2023

FORMAT MANAGEMENT:

Computer data files: Retain in Office for 30 years and then delete.

APPRAISAL:

These records have administrative, and/or fiscal value(s).

PRIMARY DESIGNATION:

Public Utah Code 63G-2-201(2) (2023)

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 10/2023.

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 30640

3

TITLE: Trust accounts documentation

DATES: 2004-

ARRANGEMENT: Chronological by fiscal year.

DESCRIPTION:

These records contain bank reconciliations for trust accounts that are maintained with outside banks for Courts, Department of Health and Human Services, and Department of Corrections. These records also contain reconciliations for the Utah Public Treasurers' Investment Fund (PTIF).

RETENTION:

Retain for 7 year(s) after final action

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Trust financial records, GRS-1858.

AUTHORIZED: 12-01-2016

FORMAT MANAGEMENT:

Computer data files: Retain in Office for 7 years after final action and then delete.

APPRAISAL:

These records have administrative, and/or fiscal value(s).

PRIMARY DESIGNATION:

Public Utah Code 63G-2-201(2) (2023)

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 12/2023.

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 30700

3

TITLE: Utah Navajo Trust Fund bank reconciliation records

DATES: 2013-

ARRANGEMENT: Chronological by fiscal year.

DESCRIPTION:

These records document the entity's function to provide administrative accounting support for the Utah Navajo Trust Fund, per Utah Code 51-10-2 (2022). Records comprise the bank account reconciliation reports for the Utah Navajo Trust Fund.

RETENTION:

Retain for 7 year(s) after final action

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Trust financial records, GRS-1858.

AUTHORIZED: 12-01-2016

FORMAT MANAGEMENT:

Computer data files: Retain in Office for 7 years after final action and then delete.

APPRAISAL:

These records have administrative, and/or fiscal value(s).

PRIMARY DESIGNATION:

Public

SECONDARY DESIGNATION(S):

Protected. Bank account numbers are protected, per Utah Code 63G-2-305(3)

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 12/2023.

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 30699

3

TITLE: Utah State Employee Charitable Fund records

DATES: 2013-

ARRANGEMENT: Chronological by fiscal year

DESCRIPTION:

These records support the agency's function to reconcile the bank accounts for the Utah State Employee Charitable Fund. The series contains the reconciliation reports and supporting financial documentation for the Utah State Employee Charitable Fund.

RETENTION:

Retain for 10 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Financial working records, GRS-16591.

AUTHORIZED: 02-07-2024

FORMAT MANAGEMENT:

Computer data files: Retain in Office for 10 years and then delete.

APPRAISAL:

These records have administrative, and/or fiscal value(s).

PRIMARY DESIGNATION:

Private Utah Code 63G-2-302(2)(b) and (d) (2023)

SECONDARY DESIGNATION(S):

Public

REVIEW AND UPDATE STATUS:

This report was reviewed and updated on 12/2023.

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 21920

3

TITLE: Year-end training meeting records

DATES: 1985-

ARRANGEMENT: Chronological by fiscal year

ANNUAL ACCUMULATION: 0.10 cubic feet.

DESCRIPTION:

These records include a variety of informational handouts that are compiled to reflect yearly financial reporting changes and which are used to train budget and accounting officers. Most of the information is arranged in a packet and given out prior to a year-end training session. The informational packet includes a meeting agenda, a budget builder, DAS code block mass change report, closing calendar, closing instructions and examples, and an evaluation form. The file may include additional memos, correspondence, or other related documentation.

RETENTION:

Retain for 10 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Financial working records, GRS-16591.

AUTHORIZED: 02-07-2024

FORMAT MANAGEMENT:

Paper: Retain in Office for 3 years and then transfer to State Records Center. Retain in State Records Center for 7 years and then destroy.

Paper copy: Retain in Office for 1 year and then destroy.

Computer data files: Retain in Office for 10 years and then delete.

AGENCY: Department of Government Operations. Division of Finance. Financial Reporting Office

SERIES: 21920

TITLE: Year-end training meeting records

(continued)

APPRAISAL:

These records have administrative value(s).

This disposition is based on the administrative use of the records.

PRIMARY DESIGNATION:

Public