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Report on the Legislative Session

New Funds

HB/SB	Fund Name	Fund #	Agency	Fund Type	Effective Date
HB0020	(DOC) Corrections Facility Expansion Restricted Account	1202*	DOC	Restricted GF	5/6/2026
HB0030	(DNR) Wildlife Management Area Stewardship Fund	2225*	DNR	Exp Spec Rev	7/1/2026
HB0111	(DNR) Poaching Mitigation Fund	2226*	DNR	Exp Spec Rev	5/6/2026
HB0137	(DCJ) Violent Crime Clearance Rate Fund	2311*	DCJ	Special Rev	5/6/2026
HB0148	(TAX) School Meals Debt Relief Fund	2258	TAX	Exp Spec Rev	5/6/2026
HB0185	(AGO) Carbon Credit Litigation Fund	2011*	AGO	Exp Spec Rev	5/6/2026
HB0321	(DHHS) Inmate Medical Treatment Restricted Account	1104	DHHS	Restricted GF	5/6/2026
HB0323	(DEQ) Solar Panel Waste Restricted Account	1092*	DEQ	Restricted GF	5/6/2026
HB0369	(DAG) Weights and Measures Fund	2171*	DAG	Exp Spec Rev	5/6/2026
HB0416	(DPS) Mental Health Resources for First Responders Restricted Account	1247*	DPS	Restricted GF	7/1/2026
HB0416	(DPS) Firefighter Cancer Benefit Trust Fund	2391*	DPS	Special Rev	7/1/2026
HB0431	(DOT) Wildlife Crossing Account	2930*	DOT	Capital project	7/1/2026
HB0492	(DOT) Convention Center Reserves Restricted Account	2813	DOT	Special Rev	5/6/2026
HB0492	(GOED) State Housing Infrastructure Partnership Fund	5701*	GOED	Enterprise	5/6/2026
HB0502	(TAX) Citizenship Scholarship Fund	2256	TAX	Exp Spec Rev	5/6/2026
HB0507/ SB0254	(FIN) State Reinvestment Restricted Account	1582*	FIN	Restricted GF	5/6/2026
HB0513	(AGO) Legal Services Retainer Fund	2002	AGO	Exp Spec Rev	5/6/2026
HB0536	(DCCE) Public Lands Restoration and Protection Fund	2141*	DCCE	Exp Spec Rev	5/6/2026
HB0545	(DNR) Energy Development Infrastructure Fund	5509*	DNR	Enterprise	7/1/2026
SB0073	(CRC) Minor Online Safety Restricted Account	1011*	CRC	Restricted GF	5/6/2026
SB0073	(DHHS) Minor Mental Health Restricted Account	1106*	DHHS	Restricted GF	10/1/2026
SB0084	(CRC) Department of Commerce Technology, Education, and Training Fund	2041*	CRC	Exp Spec Rev	5/6/2026
SB0091	(TAX) Vehicle Registration Services Restricted Account	1507	TAX	Restricted GF	1/1/2027
SB0123	(DGO) Utah Cyber Center Restricted Account	1521*	DGO	Restricted GF	5/6/2026
SB0164	(DGO) Public School Construction Oversight Restricted Account	1523*	DGO	Restricted GF	7/1/2026
SB0210	(DPS) Nicotine Disposal and Enforcement Restricted Account	1103	DPS	Restricted GF	1/1/2027
SB0254	(DNR) Critical Minerals Development Account	1146*	DNR	Restricted GF	5/6/2026
SB0281	(DHHS) Senior Nutrition Private Donation Matching Fund	1239*	DHHS	Restricted GF	5/6/2026
SB0287	(TAX) Targeted Advertising Tax Restricted Account	1508	TAX	Restricted GF	5/6/2026

* Fund earns interest, please provide the Treasurer's Office with the interest posting coding block. Contact Jason Nielsen at jnielsen@utah.gov or 801-538-1453.

Funds Authorized to Earn Interest

When the Legislature creates a fund that earns interest, it is the responsibility of the agency that has control of the fund to provide the State Treasurer's Office with an interest coding block and also to enter a Vantage Financial budget for this coding block. Once the Treasurer's Office receives the coding block, they will calculate the average cash balance of each fund that earns interest and post interest monthly to the provided coding block.



Each agency can review the monthly interest calculation for their fund(s) on the [DGO Division of Finance's website](#).

Significant Legislation – Accounting, Financial Impact, and Items of Interest to Agencies

The following are bills that DGO Division of Finance has determined may be of interest to a majority of state agencies. Please note that the bill summaries below may not include all provisions or list all state agencies impacted. Please review the enrolled bill at the website below for complete information. Please also review all passed bills for any bills that may impact your specific agency at: <https://le.utah.gov/asp/passedbills/passedbills.asp>

House Bills

H.B. 68 Housing and Community Development Amendments (Effective July 1, 2026)

This bill creates the Division of Housing and Community Development (HCD) within the Governor's Office of Economic Opportunity; provides for personnel transfer from the Housing and Community Development Division within the Department of Workforce Services to HCD.

H.B. 79 Governmental Immunity Amendments (Effective May 6, 2026)

This bill provides that a governmental entity and the governmental entity's employees are immune from suit for engaging in the following activities: responding to a disaster or potential disaster; or if the employee is a first responder, providing emergency medical services; clarifies that immunity from suit for providing emergency medical services is not limited to providing medical services resulting from emergencies of a certain type.

H.B. 147 Government Form Submission Amendments (Effective July 1, 2027)

This bill requires state and local government to provide an electronic option for filling out forms and for submitting forms, records, and other information.

H.B. 165 Critical Infrastructure Amendments (Effective May 6, 2026)

This bill significantly strengthens the security oversight of Utah's critical infrastructure, primarily by targeting the risks posed by foreign adversary technologies. It centralizes authority within the Utah Cyber Center to monitor and restrict the use of high-risk hardware and software.

H.B. 249 Federal Funds Modifications (Effective May 6, 2026)

This bill directs the legislative fiscal analyst to submit to the Federalism Commission (commission) the portions of each budget stress test that relate to federal funds; requires the commission to review and, in the commission's discretion, make legislative recommendations regarding the federal funds portions of each budget stress test.

H.B. 318 Agency Fee Amendments (Effective May 6, 2026)

This bill requires that, before billing another state agency for a good or service, an internal service fund agency provide specified rate data to the Governor's Office of Planning and Budget and to the Office of the Legislative Fiscal Analyst; requires an internal service fund agency to annually report the actual costs and revenue for each rate, fee, or other amount charged during the preceding fiscal year; prohibits a fee agency from charging a fee unless the fee agency provides specified fee data to the Governor's Office of Planning and Budget and to the Office of the Legislative Fiscal Analyst; requires a fee agency to annually report the actual costs and revenue for each fee charged during the preceding fiscal year.

H.B. 319 Electronic Records Amendments (Effective May 6, 2026)



This bill establishes requirements for digital authentication standards; requires the state archivist to establish retention and preservation standards for digital records; grants rulemaking authority to the state archivist in consultation with the Division of Technology Services.

H.B. 320 Office of Artificial Intelligence Policy Amendments (Effective May 6, 2026)

This bill modifies duties of the Office of Artificial Intelligence Policy; modifies the Artificial Intelligence Learning Laboratory Program; modifies provisions related to regulatory agreements.

H.B. 325 Government Records Classification Amendments (Effective May 6, 2026)

This bill amends the definition of "initial contact report" for purposes of the Government Records Access and Management Act; classifies as public any record that documents a governmental entity's receipt or expenditure of funds, including: a record related to a financial account, budget, voucher, or grant; a financial report or general ledger; and a record documenting compensation a governmental entity pays to a vendor; if properly classified by the governmental entity, makes private any portion of a record that reveals whether a taxpayer receives a specified property tax exemption, deferral, abatement, or other relief.

H.B. 342 Federal Grant Process Amendments (Effective May 6, 2026)

This bill increases the approval thresholds for new federal funds requests; for specified high-dollar federal funds requests, requires the agency to submit the federal funds request to: the Executive Appropriations Committee for review and recommendation before submitting the federal funds request to the federal government; and the Legislature for final approval within a specified time period; directs the president of the Senate and the speaker of the House of Representatives to establish a legislative oversight committee for each approved high-dollar federal funds request.

H.B. 508 State Facilities Modifications (Effective May 6, 2026)

This bill refines the funding and oversight process for Utah's higher education capital projects by designating the Higher Education Appropriations Subcommittee as the primary body for prioritizing funding requests.

H.B. 513 Attorney General Funding Amendments (Effective May 6, 2026)

This bill overhauls how the Office of the Attorney General bills state agencies by implementing a retainer-based model

H.B. 545 Budgetary Modifications (Effective July 1, 2026)

This bill modifies provisions related to public funds.

Senate Bills

S.B. 100 Federalism Revisions (Effective May 6, 2026)

This bill enhances state oversight of federal influence by establishing procedures for the registration and use of federalism-related trademarks and expanding reporting requirements for federal guidance letters. It mandates that state agencies and certain education entities publish these letters on a designated statewide website and submit electronic impact reports to the Federalism Commission.

S.B. 323 Criminal and Juvenile Justice Recodification (Effective July 1, 2026)

This bill creates the Department of Criminal Justice within Title 75E, Criminal and Juvenile Justice Administration.

S.B. 324 Outcome-based Investment Grant Pilot Framework (Effective July 1, 2026)

This bill establishes the Outcome-based Investment Grant Pilot Framework, a results-driven system that awards funding based on measurable project success. It requires applicants to submit pre-analysis plans, utilizes independent evaluators to verify outcomes, and subjects findings to review by the Legislative Auditor General.



Bills Passed with Revenue Impact

The following bills were passed with possible revenue impacts. Please review the detail of the bill to determine how it affects your agency at: <https://le.utah.gov/asp/passedbills/passedbills.asp>.

Bills Passed that May Result in a New Revenue Source			
Agency	Bill	Title	Effective Date
DEQ	HB0078	Nuclear Regulatory Amendments	May 6, 2026
DEQ	HB0323	Solar Panel Disposal Amendments	May 6, 2026
DNR	HB0348	Dedicated Water Amendments	May 6, 2026
DEQ	HB0378	Fugitive Dust Mitigation Amendments	May 6, 2026
DHHS	HB0385	Specialized Product Sales Amendments	May 6, 2026
TAX	HB0447	Tobacco Amendments	January 1, 2027
TAX	HB0507	State Coordination of Regional and Local Economic Development Projects Amendments	May 6, 2026
DAG	SB0101	Specialized Product Amendments	January 1, 2027
GOV	SB0164	School Construction Amendments	July 1, 2026
TAX	SB0287	Targeted Advertising Tax	May 6, 2026

New Revenue Codes – Due 4/30/2026

Every year the Legislature creates, changes, and deletes revenue streams. We make every effort to identify these changes and make the necessary adjustments to the revenue codes in Vantage Financial. It is essential that all agencies use correct revenue codes to monitor dedicated credits, expendable receipts, federal funds, and revenue transfers to ensure the accuracy of reporting in the ACFR. We have included a listing of bills from the 2026 General Session with potential revenue impacts above. These bills may require new revenue codes or changes to existing revenue codes applicable to your agency. If you need new revenue codes for budgeting and tracking purposes or are aware of any changes that may impact revenue codes, descriptions or Utah Code references, please contact Liahona Hepworth by **April 30, 2026** to ensure your revenue source codes are accurate in Vantage Financial.



GOVERNOR'S OFFICE OF PLANNING & BUDGET

2026 General Session Highlights

In collaboration with legislative partners, appropriations and tax cuts passed during the 2026 General Session will support our economy and strengthen our future. This summary highlights key budget points and does not cover all funding enacted by the legislature. Some items may appear in multiple sections.

OVERVIEW

Revenue

- \$450 million of new ongoing revenue and \$309 million of new one-time revenue
- The legislature passed \$364 million of state fund offsets, reductions, and program eliminations that were reinvested
- Additional ongoing revenue will be available from nicotine products (\$17.1 million), targeted advertising (\$21.3 million), and online age verification (\$800,000)

Tax Cuts

- \$111 million ongoing, \$62.1 million one-time
- \$101 million Ongoing and \$22 million One-Time from Reducing Income Tax Rate from 4.5% to 4.45%
- \$7.1 million Ongoing from Child Tax Credit Expansion
- \$2.9 million Ongoing from Child Care Business Tax Credit Expansion
- \$40.1 million One-Time from Temporary Gas Tax Reduction

Total Budget

- Total General Fund, Income Tax Fund, and Uniform School Fund budget of \$11.8 billion in FY26 and \$12.4 billion in FY27
- \$31.7 billion operating and capital budget in FY26 and \$31.6 billion operating and capital budget in FY27

PEOPLE

Strengthening Families: **\$27.9 million**

- \$9.1 million for Online Age Verification Amendments Total
- \$7.1 million Ongoing from Child Tax Credit Expansion
- \$3 million for Afterschool and Summer Program Gap Fund (TANF)
- \$2.5 million for Reduced-Price School Lunch
- \$2 million for Sustaining Special Education for Infants and Toddlers
- \$1.8 million for Foster Care Provider Rate Increase
- \$1.5 million for Sexual Assault Victim Services
- \$1.5 million for Long-term Professional Mentorship: Breaking Poverty Cycles (TANF)
- \$1 million for Adoption of Utah's Longest-Waiting Children in Foster Care

Tradition of Service: **\$8.8 million**

- \$4 million for Salt Lake Veterans Home Replacement
- \$3.4 million for Guard Recruiting and Retention Bonuses
- \$1.6 million for National Guard Tuition Assistance
- \$100,000 for Volunteer For Good

Vulnerable Populations: \$131.4 million

- \$32.9 million for Mandated Additional Needs and Youth Aging Out of DCFS and JJYS
- \$16.5 million for HR1 Medicaid Eligibility Administration
- \$15.8 million for State Mandated Insurer Payments
- \$10 million for HR1 SNAP Administrative Budget
- \$2.8 million for Juvenile Justice and Youth Services Critical Staffing Needs
- \$2.5 million for Medicaid Aging Waiver Mandated Services for At-Home Care
- \$1.8 million for Securing Meals on Wheels and Senior Nutrition
- \$1.5 million for Victim Services
- \$1 million for Adoption of Utah's Longest-Waiting Children in Foster Care
- \$933,500 for the Indigent Defense Commission
- \$451,600 for UOVC Victims Services Grants

Homelessness Alleviation: \$24.7 million

- \$14.5 million for Homelessness (Phase II Investments)
- \$11.9 million for Homelessness (Emergency Shelter and Housing)
- \$8.3 million for Homelessness (High Utilizers in the Criminal Justice System)
- \$1 million for Other Side Village

PLACE

Community: \$18.7 million

- \$10 million for The Pioneer Trail
- \$10 million for First-time Homebuyer Assistance Program
- \$5.1 million for Targeted Industry Initiative Grants
- \$1.5 million for Utah's Habitat for Humanity Homeownership Funding

- \$450,000 for Housing Choice Voucher Incentive Program
- Outdoor Recreation \$15.8 million
- \$4 million for Aquatic Invasive Species Decontamination Dip Tanks
- \$2.5 million for Off-Highway Vehicle Recreation Grant
- \$2.5 million for Central Wasatch Mountain Projects (Millcreek Canyon)
- \$2 million for Mantua State Park Improvements
- \$1 million for Parks Operations
- \$750,000 for Promise Rock Acquisition and Preservation
- \$610,000 for OHV Trails
- \$500,000 for Mantua Reservoir Restoration

Water: \$60.2 million

- \$30 million for Great Salt Lake Water Rights Acquisition
- \$10 million for Great Salt Lake Related Amendments
- \$6.2 million for Dam Safety Upgrades
- \$4 million for Tremonton Water Development
- \$4 million for Great Salt Lake Cloud Seeding Program
- \$4 million for Effluent Water Reuse Project - Phase II (Cedar City, Enoch City, and Iron County)
- \$2.8 million for Water Leasing Amendments
- \$2.5 million for Great Salt Lake Aquifer Restoration
- \$2 million for River Restoration Amendments
- \$1.3 million for Agriculture Voluntary Incentive Program

PROSPERITY

Public Education and Teachers: \$582.5 million, including a 4.2% WPU increase and \$430.2 million of one-time funding previously budgeted in the Public Education Economic Stabilization Account

- \$191.4 million for WPU Value Increase; 4.2% Inflationary Adjustment
- \$135.5 million for Catalyst Center Grant Program
- \$78.3 million for Paid Professional Hours
- \$77 million for Enrollment Growth Hold Harmless
- \$28 million for Utah Cyber Center - Education Cybersecurity Support
- \$27.3 million for School LAND Trust Distribution
- \$18.9 million for Statutory Enrollment Growth
- \$16 million for Early Literacy
- \$12.4 million for Stipends for Future Educators
- \$8.8 million for Teacher Supplies and Materials
- \$6.8 million for Technology Renewal
- \$6.4 million for FY26 Charter School Local Replacement
- \$5 million for Rural School Sports Facilities Grant Program
- \$5 million for Grow Your Own - Special Educators
- \$3.6 million for Charter School Funding Base Program
- \$2.5 million for Reduced-Price School Lunch
- \$2.4 million for Master Teacher Mentoring Pilot Program
- \$1.1 million for USDB Teacher Steps and Lanes
- \$500,000 for Literacy Campaign
- \$500,000 for American Exchange Project

Higher Education: \$234.5 million

- \$87.5 million for Higher Ed COLA (2.5%) and Health and Dental Insurance Increase
- \$45 million for Higher Education Research Funding Pilot Program
- \$16.6 million for New Performance Funding
- \$15 million for Artificial Intelligence Public-Private Partnership Ecosystem
- \$7 million for Technical College Capacity
- \$3 million for Talent Ready Utah Initiatives
- \$2.1 million for Video Conferencing Software
- \$1.5 million for Center for Civic Excellence

Compensation: \$223.2 million (all sources), including \$151.5 million in state funds, for state and higher education employee compensation and benefits, including a 2.5% COLA

Standard Compensation Adjustments: \$213.8 million

- \$60.5 million for COLA (2.5%)
- \$50.4 million for Higher Ed COLA (2.5%)
- \$30.3 million for Health (11.8%), Dental (4.9%), and Other Benefit Changes
- \$37.1 million for Higher Ed Health (11.8%) and Dental (4.9%) Rate Changes
- 1% for Pay-For-Performance bonuses (\$13.6 million state funds and \$11.6 million of other funds). Agencies may match an additional 1% with existing state and other funds
- \$5.3 million for Existing 401(k) Match

Modernizing State Employment Compensation Adjustments: \$9.4 million

- \$4.6 million for Tier 2 Employee 401(k) Match (2%)
- \$4.8 million for Leave Reform

Responsible Government

Structural Issues and Scaling Innovation: \$77.2 million

- \$14.9 million for Jail Reimbursement
- \$10 million for HR1 SNAP Administrative Budget
- \$6.8 million for State Mandated Insurer Payments
- \$4.7 million for Utah Cyber Center
- \$2.9 million for Customer Experience
- \$2.7 million for State-Endorsed Digital Identity and Verifiable Credentials
- \$2.5 million for Medicaid Aging Waiver Mandated Services for At-Home Care
- \$1.9 million for Artificial Intelligence
- \$1.8 million for Securing Meals on Wheels and Senior Nutrition
- \$1.7 million for Aero Bureau Operations
- \$933,500 for the Indigent Defense Commission

Capital Projects: \$298.4 million

- \$125 million for Prison Capacity Expansion
- \$65 million Reallocation to Convergence Hall
- \$35 million for Franklin Covey Campus
- \$30 million for Phased Ogden Multi-Agency Building
- \$20 million for Multi-Agency Airport Hangar
- \$10 million for Emergency Vehicle Operations Range
- \$7 million for Building Design and Remodel
- \$4 million for Salt Lake Veterans Home Replacement
- \$4 million for Aquatic Invasive Species Decontamination Dip Tanks
- \$1.5 million for Aspen Center for Learning

GRIT: \$12.4 million

- \$5 million for O-Track Replacement
- \$3 million Reallocation for Unified E-Permitting and Information Management System
- \$2.9 million for Customer Experience
- \$2.7 million for State-Endorsed Digital Identity and Verifiable Credentials
- \$1.9 million for Artificial Intelligence



Employee Total Rewards (SB229) Program Options

No employee action is required until Fall 2026 at the earliest

Legacy Program (current)

OR

New Program

Legacy Program

Retirement

The state provides a dollar-for-dollar 401k match, up to \$26 per pay period, for all employees in Tiers 1 and 2 retirement plans

Leave Accrual

- Sick Leave accrues at 4 hrs per pay period
- No cap on Sick Leave
 - Has no monetary value upon separation
- Annual Leave accrual based on this schedule:

Years of Service	Annual Leave Hours per Pay Period
< 5 years	4 hours
5 - 9.9 years	5 hours
10 - 19.9 years	6 hours
20+ years	7 hours

- Annual Leave cap of 320 hours
- Accrued Annual hours are paid out at separation

Voluntary benefits still available

- **Employee Paid Short-Term Disability and Accidental Death & Dismemberment (AD&D) benefits**

New Program

Retirement

401k Match Enhancement for Tier 2 Employees:

- **New Match:** After the first \$26 matched at 100%, an added 50% match, up to 2% of your salary.
- **Comparison Tool:**
 - [Check out this tool](#) to compare the new match with the current \$26 match.

Leave Accrual

One flexible Paid Time Off (PTO) leave bucket

- No loss of previously accrued hours
 - Annual Leave balance converts to PTO
 - All Sick Leave balances remain available
- Accelerated PTO accrual schedule:

Years of Service	PTO Hours per Pay Period
< 4 years	6 hours
4 - 7.9 years	7 hours
8 - 11.9 years	8 hours
12+ years	9 hours

- Annual PTO Leave cap increased to 360 hours
- Accrued PTO hours are paid out at separation

New Employer Paid benefits

- Short-Term Disability
- Accidental Death & Dismemberment (AD&D) benefit

- Does not provide funding for the Tier-II Hybrid 0.11% employee contribution rate increase - Tier-II employees will have to cover this increase

HB 251 Postretirement Reemployment Restrictions

Amendments (7/1/25) *Passed in FY25 General Session

- This bill creates an alternative method for a retiree within the Utah Retirement Systems (URS) to be eligible to return to work with a URS participating employer and receive a retirement allowance.

Medical, Dental, and Vision Insurance Updates

(updated as of 3/17/25)

HB 8 State Agency and Higher Education Compensation

Appropriations (7/1/25)

- Provides funding for health and dental benefit cost changes
 - The employer portion of the medical (5.0%) and dental (6.9%) insurance increase

H.C.R. 2 Concurrent Resolution Directing PEHP Regarding

Pharmaceutical Rebates (7/1/25)

- Directs the Public Employees' Benefit and Insurance Program to give the estimated value of pharmaceutical rebates to state plan members at the point of sale

SB 22 State Employee Benefit Amendments

(5/7/25 LTD effective or upon Governor's Signature)

(7/1/25 Life enhancements)

- Modifies the definition of gainful employment for purposes of the Public Employees' Long-Term Disability Act
- Includes pay for time that exceeds an eligible employee's regular schedule in the calculation of the eligible employee's regular monthly salary
- Establishes a death benefit for employees receiving long-term disability benefits
- Makes life assistance counseling that the Utah State Retirement Office offers available to employees receiving long-term disability benefits
- Increases the state-paid basic life insurance benefit for state employees from \$25,000 to \$50,000
- The state-paid life insurance benefit for exempt state employees (adds) a \$300,000 tier for exempt state employees with salaries over \$75,000 per year

and a \$400,000 tier for exempt state employees with salaries over \$100,000

SB 242 Public Employees' Benefit and Insurance Program Modifications (7/1/25)

- Provides coverage under the Public Employees' Benefit and Insurance Program for qualified assisted reproductive technology

Leave Updates

SB 259 State Holy Days (5/7/25)

- Designates certain days and time periods of special religious significance as state holy days
- Provides that a state holy day is not a legal holiday, unless expressly provided otherwise
- Provides that a state employee may use the state employee's personal preference day to recognize a state holy day or for any other purpose

FY26 Medical and Dental Premiums

Medical Bi-weekly Premiums			
STAR: Advantage			
	FY 2026	FY 2025	Change
Single	\$10.25	\$8.73	\$1.52
Double	\$21.54	\$18.36	\$3.18
Family	\$29.39	\$25.12	\$4.27
STAR: Summit			
	FY 2026	FY 2025	Change
Single	\$1.28	\$0.00	\$1.28
Double	\$2.63	\$0.00	\$2.63
Family	\$3.51	\$0.00	\$3.51
Traditional: Advantage			
	FY 2026	FY 2025	Change
Single	\$36.61	\$33.38	\$3.23
Double	\$75.45	\$68.82	\$6.63
Family	\$100.69	\$91.88	\$8.81

Traditional: Summit			
	FY 2026	FY 2025	Change
Single	\$24.79	\$22.54	\$2.25
Double	\$51.16	\$46.49	\$4.67
Family	\$68.32	\$62.06	\$6.26
Consumer Plus: Advantage			
	FY 2026	FY 2025	Change
Single	\$7.95	\$2.85	\$5.10
Double	\$17.32	\$6.18	\$11.14
Family	\$23.78	\$8.43	\$15.35
Consumer Plus: Summit			
	FY 2026	FY 2025	Change
Single	\$0.00	\$0.00	\$0.00
Double	\$0.00	\$0.00	\$0.00
Family	\$0.00	\$0.00	\$0.00

Dental Bi-weekly Premiums			
Traditional			
	FY 2026	FY 2025	Change
Single	\$2.63	\$2.46	\$0.17
Double	\$4.86	\$4.55	\$0.31
Family	\$8.88	\$8.30	\$0.58
Preferred Choice			
Single	\$1.46	\$1.37	\$0.09
Double	\$2.71	\$2.53	\$0.18
Family	\$4.95	\$4.61	\$0.34
Basic HSA Dental			
Single	\$0.00	\$0.00	\$0.00
Double	\$0.00	\$0.00	\$0.00
Family	\$0.00	\$0.00	\$0.00
Discount HSA Dental			
Single	\$0.00	\$0.00	\$0.00
Double	\$0.00	\$0.00	\$0.00
Family	\$0.00	\$0.00	\$0.00
EMI			
Single	\$7.35	\$7.10	\$0.25

Double	\$11.78	\$11.38	\$0.40
Family	\$19.82	\$19.11	\$0.71

Vision Bi-weekly Premiums			
EyeMed - Full Vision Plan			
	FY 2026	FY 2025	Change
Single	\$4.68	\$3.46	\$1.22
Double	\$6.78	\$5.56	\$1.22
Family	\$8.86	\$7.64	\$1.22
EyeMed - Eyewear ONLY Plan			
Single	\$4.23	\$3.01	\$1.22
Double	\$5.90	\$4.69	\$1.21
Family	\$7.59	\$6.37	\$1.22

Health Savings Account (HSA) Employer Contribution

*updated 3/18/25

Bi-Annual State HSA Contribution	
STAR - Advantage & Summit	
Single	\$517.14
Double	\$913.38
Family	\$959.27
Consumer Plus - Advantage & Summit	
Single	\$967.46
Double	\$1,946.62
Family	\$1,993.42
Basic HSA Dental	
Single	\$37.44
Double	\$69.94
Family	\$127.27
Discount HSA Dental	
Single	\$117.13
Double	\$214.50
Family	\$391.43



Fiscal Year 2027 New Year Set-Up
PEHP Health Insurance Premiums

STATE OF UTAH Bi-weekly Rates				
BI-WEEKLY MEDICAL CONTRIBUTIONS				
STAR ADVANTAGE	Employer	Employer HSA	Employee	Total
Single	\$ 334.85	\$ 39.78	\$ 12.23	\$ 386.86
Double	\$ 703.59	\$ 70.26	\$ 25.68	\$ 799.53
Family	\$ 960.56	\$ 73.79	\$ 35.04	\$ 1,069.39
STAR SUMMIT				
Single	\$ 334.85	\$ 39.78	\$ 1.44	\$ 376.07
Double	\$ 703.59	\$ 70.26	\$ 2.94	\$ 776.79
Family	\$ 960.56	\$ 73.79	\$ 3.93	\$ 1,038.28
TRADITIONAL ADVANTAGE				
Single	\$ 389.93	\$ —	\$ 42.19	\$ 432.12
Double	\$ 802.90	\$ —	\$ 86.97	\$ 889.87
Family	\$ 1,070.25	\$ —	\$ 116.04	\$ 1,186.29
TRADITIONAL SUMMIT				
Single	\$ 389.93	\$ —	\$ 27.83	\$ 417.76
Double	\$ 802.90	\$ —	\$ 57.45	\$ 860.35
Family	\$ 1,070.25	\$ —	\$ 76.70	\$ 1,146.95
CONSUMER PLUS ADVANTAGE				
Single	\$ 296.99	\$ 74.42	\$ 9.49	\$ 380.90
Double	\$ 617.39	\$ 149.74	\$ 20.65	\$ 787.78
Family	\$ 878.52	\$ 153.34	\$ 28.35	\$ 1,060.21
CONSUMER PLUS SUMMIT				
Single	\$ 296.99	\$ 74.42	\$ —	\$ 371.41
Double	\$ 617.39	\$ 149.74	\$ —	\$ 767.13
Family	\$ 878.52	\$ 153.34	\$ —	\$ 1,031.86
BI-WEEKLY DENTAL CONTRIBUTIONS				
TRADITIONAL DENTAL	Employer	Employer HSA	Employee	Total
Single	\$ 13.71	\$ —	\$ 2.75	\$ 16.46
Double	\$ 25.43	\$ —	\$ 5.08	\$ 30.51
Family	\$ 46.26	\$ —	\$ 9.26	\$ 55.52
PREFERRED CHOICE				
Single	\$ 13.71	\$ —	\$ 1.53	\$ 15.24
Double	\$ 25.43	\$ —	\$ 2.83	\$ 28.26
Family	\$ 46.26	\$ —	\$ 5.15	\$ 51.41
BASIC HSA DENTAL				
Single	\$ 10.36	\$ 2.88	\$ —	\$ 13.24
Double	\$ 19.23	\$ 5.38	\$ —	\$ 24.61
Family	\$ 34.95	\$ 9.79	\$ —	\$ 44.74
DISCOUNT HSA DENTAL				
Single	\$ 0.67	\$ 9.01	\$ —	\$ 9.68
Double	\$ 1.34	\$ 16.50	\$ —	\$ 17.84
Family	\$ 2.98	\$ 30.11	\$ —	\$ 33.09
EMI DENTAL				
Single	\$ 13.71	\$ —	\$ 7.21	\$ 20.92
Double	\$ 25.43	\$ —	\$ 11.50	\$ 36.93
Family	\$ 46.26	\$ —	\$ 19.21	\$ 65.47
BI-WEEKLY VISION CONTRIBUTIONS				
EYEMED FULL	Employer		Employee	Total
Single	\$ —		\$ 3.39	\$ 3.39
Double	\$ —		\$ 5.29	\$ 5.29
Family	\$ —		\$ 7.28	\$ 7.28
EYEMED EYEWEAR ONLY				
Single	\$ —		\$ 2.96	\$ 2.96
Double	\$ —		\$ 4.53	\$ 4.53
Family	\$ —		\$ 6.09	\$ 6.09



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STATE OF UTAH Semi-monthly Rates JULY 2026 - JUNE 2027				
SEMI-MONTHLY MEDICAL CONTRIBUTIONS				
STAR ADVANTAGE	Employer	Employer HSA	Employee	Total
Single	\$ 363.75	\$ 43.22	\$ 13.29	\$ 420.26
Double	\$ 764.32	\$ 76.33	\$ 27.89	\$ 868.54
Family	\$ 1,043.47	\$ 80.16	\$ 38.06	\$ 1,161.69
STAR SUMMIT				
Single	\$ 363.75	\$ 43.22	\$ 1.56	\$ 408.53
Double	\$ 764.32	\$ 76.33	\$ 3.19	\$ 843.84
Family	\$ 1,043.47	\$ 80.16	\$ 4.26	\$ 1,127.89
TRADITIONAL ADVANTAGE				
Single	\$ 423.58	\$ —	\$ 45.84	\$ 469.42
Double	\$ 872.20	\$ —	\$ 94.47	\$ 966.67
Family	\$ 1,162.62	\$ —	\$ 126.06	\$ 1,288.68
TRADITIONAL SUMMIT				
Single	\$ 423.58	\$ —	\$ 30.24	\$ 453.82
Double	\$ 872.20	\$ —	\$ 62.41	\$ 934.61
Family	\$ 1,162.62	\$ —	\$ 83.32	\$ 1,245.94
CONSUMER PLUS ADVANTAGE				
Single	\$ 322.62	\$ 80.84	\$ 10.31	\$ 413.77
Double	\$ 670.68	\$ 162.66	\$ 22.43	\$ 855.77
Family	\$ 954.34	\$ 166.58	\$ 30.80	\$ 1,151.72
CONSUMER PLUS SUMMIT				
Single	\$ 322.62	\$ 80.84	\$ —	\$ 403.46
Double	\$ 670.68	\$ 162.66	\$ —	\$ 833.34
Family	\$ 954.34	\$ 166.58	\$ —	\$ 1,120.92
SEMI-MONTHLY DENTAL CONTRIBUTIONS				
TRADITIONAL DENTAL	Employer	Employer HSA	Employee	Total
Single	\$ 14.89	\$ —	\$ 2.99	\$ 17.88
Double	\$ 27.63	\$ —	\$ 5.52	\$ 33.15
Family	\$ 50.25	\$ —	\$ 10.06	\$ 60.31
PREFERRED CHOICE				
Single	\$ 14.89	\$ —	\$ 1.66	\$ 16.55
Double	\$ 27.63	\$ —	\$ 3.07	\$ 30.70
Family	\$ 50.25	\$ —	\$ 5.59	\$ 55.84
BASIC HSA DENTAL				
Single	\$ 11.25	\$ 3.13	\$ —	\$ 14.38
Double	\$ 20.89	\$ 5.84	\$ —	\$ 26.73
Family	\$ 37.97	\$ 10.63	\$ —	\$ 48.60
DISCOUNT HSA DENTAL				
Single	\$ 0.73	\$ 9.79	\$ —	\$ 10.52
Double	\$ 1.46	\$ 17.92	\$ —	\$ 19.38
Family	\$ 3.24	\$ 32.71	\$ —	\$ 35.95
EMI DENTAL				
Single	\$ 14.89	\$ —	\$ 7.83	\$ 22.72
Double	\$ 27.63	\$ —	\$ 12.49	\$ 40.12
Family	\$ 50.25	\$ —	\$ 20.87	\$ 71.12
SEMI-MONTHLY VISION CONTRIBUTIONS				
EYEMED FULL	Employer		Employee	Total
Single	\$ —		\$ 3.68	\$ 3.68
Double	\$ —		\$ 5.75	\$ 5.75
Family	\$ —		\$ 7.91	\$ 7.91
EYEMED EYEWEAR ONLY				
Single	\$ —		\$ 3.22	\$ 3.22
Double	\$ —		\$ 4.92	\$ 4.92
Family	\$ —		\$ 6.62	\$ 6.62



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STATE OF UTAH Monthly Rates JULY 2026 - JUNE 2027				
MONTHLY MEDICAL CONTRIBUTIONS				
STAR ADVANTAGE	Employer	Employer HSA	Employee	Total
Single	\$ 727.50	\$ 86.44	\$ 26.58	\$ 840.52
Double	\$ 1,528.64	\$ 152.66	\$ 55.78	\$ 1,737.08
Family	\$ 2,086.94	\$ 160.32	\$ 76.12	\$ 2,323.38
STAR SUMMIT				
Single	\$ 727.50	\$ 86.44	\$ 3.12	\$ 817.06
Double	\$ 1,528.64	\$ 152.66	\$ 6.38	\$ 1,687.68
Family	\$ 2,086.94	\$ 160.32	\$ 8.52	\$ 2,255.78
TRADITIONAL ADVANTAGE				
Single	\$ 847.16	\$ —	\$ 91.68	\$ 938.84
Double	\$ 1,744.40	\$ —	\$ 188.94	\$ 1,933.34
Family	\$ 2,325.24	\$ —	\$ 252.12	\$ 2,577.36
TRADITIONAL SUMMIT				
Single	\$ 847.16	\$ —	\$ 60.48	\$ 907.64
Double	\$ 1,744.40	\$ —	\$ 124.82	\$ 1,869.22
Family	\$ 2,325.24	\$ —	\$ 166.64	\$ 2,491.88
CONSUMER PLUS ADVANTAGE				
Single	\$ 645.24	\$ 161.68	\$ 20.62	\$ 827.54
Double	\$ 1,341.36	\$ 325.32	\$ 44.86	\$ 1,711.54
Family	\$ 1,908.68	\$ 333.16	\$ 61.60	\$ 2,303.44
CONSUMER PLUS SUMMIT				
Single	\$ 645.24	\$ 161.68	\$ —	\$ 806.92
Double	\$ 1,341.36	\$ 325.32	\$ —	\$ 1,666.68
Family	\$ 1,908.68	\$ 333.16	\$ —	\$ 2,241.84
MONTHLY DENTAL CONTRIBUTIONS				
TRADITIONAL DENTAL	Employer	Employer HSA	Employee	Total
Single	\$ 29.78	\$ —	\$ 5.98	\$ 35.76
Double	\$ 55.26	\$ —	\$ 11.04	\$ 66.30
Family	\$ 100.50	\$ —	\$ 20.12	\$ 120.62
PREFERRED CHOICE				
Single	\$ 29.78	\$ —	\$ 3.32	\$ 33.10
Double	\$ 55.26	\$ —	\$ 6.14	\$ 61.40
Family	\$ 100.50	\$ —	\$ 11.18	\$ 111.68
BASIC HSA DENTAL				
Single	\$ 22.50	\$ 6.26	\$ —	\$ 28.76
Double	\$ 41.78	\$ 11.68	\$ —	\$ 53.46
Family	\$ 75.94	\$ 21.26	\$ —	\$ 97.20
DISCOUNT HSA DENTAL				
Single	\$ 1.46	\$ 19.58	\$ —	\$ 21.04
Double	\$ 2.92	\$ 35.84	\$ —	\$ 38.76
Family	\$ 6.48	\$ 65.42	\$ —	\$ 71.90
EMI DENTAL				
Single	\$ 29.78	\$ —	\$ 15.66	\$ 45.44
Double	\$ 55.26	\$ —	\$ 24.98	\$ 80.24
Family	\$ 100.50	\$ —	\$ 41.74	\$ 142.24
MONTHLY VISION CONTRIBUTIONS				
EYEMED FULL	Employer		Employee	Total
Single	\$ —		\$ 7.36	\$ 7.36
Double	\$ —		\$ 11.50	\$ 11.50
Family	\$ —		\$ 15.82	\$ 15.82
EYEMED EYEWEAR ONLY				
Single	\$ —		\$ 6.44	\$ 6.44
Double	\$ —		\$ 9.84	\$ 9.84
Family	\$ —		\$ 13.24	\$ 13.24



STATE OF UTAH Annual Rates (Bi-weekly x 26)				
ANNUAL MEDICAL CONTRIBUTIONS				
STAR ADVANTAGE	Employer	Employer HSA	Employee	Total
Single	\$ 8,706.10	\$ 1,034.28	\$ 317.98	\$ 10,058.36
Double	\$ 18,293.34	\$ 1,826.76	\$ 667.68	\$ 20,787.78
Family	\$ 24,974.56	\$ 1,918.54	\$ 911.04	\$ 27,804.14
STAR SUMMIT				
Single	\$ 8,706.10	\$ 1,034.28	\$ 37.44	\$ 9,777.82
Double	\$ 18,293.34	\$ 1,826.76	\$ 76.44	\$ 20,196.54
Family	\$ 24,974.56	\$ 1,918.54	\$ 102.18	\$ 26,995.28
TRADITIONAL ADVANTAGE				
Single	\$ 10,138.18	\$ —	\$ 1,096.94	\$ 11,235.12
Double	\$ 20,875.40	\$ —	\$ 2,261.22	\$ 23,136.62
Family	\$ 27,826.50	\$ —	\$ 3,017.04	\$ 30,843.54
TRADITIONAL SUMMIT				
Single	\$ 10,138.18	\$ —	\$ 723.58	\$ 10,861.76
Double	\$ 20,875.40	\$ —	\$ 1,493.70	\$ 22,369.10
Family	\$ 27,826.50	\$ —	\$ 1,994.20	\$ 29,820.70
CONSUMER PLUS ADVANTAGE				
Single	\$ 7,721.74	\$ 1,934.92	\$ 246.74	\$ 9,903.40
Double	\$ 16,052.14	\$ 3,893.24	\$ 536.90	\$ 20,482.28
Family	\$ 22,841.52	\$ 3,986.84	\$ 737.10	\$ 27,565.46
CONSUMER PLUS SUMMIT				
Single	\$ 7,721.74	\$ 1,934.92	\$ —	\$ 9,656.66
Double	\$ 16,052.14	\$ 3,893.24	\$ —	\$ 19,945.38
Family	\$ 22,841.52	\$ 3,986.84	\$ —	\$ 26,828.36
ANNUAL DENTAL CONTRIBUTIONS				
TRADITIONAL DENTAL	Employer	Employer HSA	Employee	Total
Single	\$ 356.46	\$ —	\$ 71.50	\$ 427.96
Double	\$ 661.18	\$ —	\$ 132.08	\$ 793.26
Family	\$ 1,202.76	\$ —	\$ 240.76	\$ 1,443.52
PREFERRED CHOICE				
Single	\$ 356.46	\$ —	\$ 39.78	\$ 396.24
Double	\$ 661.18	\$ —	\$ 73.58	\$ 734.76
Family	\$ 1,202.76	\$ —	\$ 133.90	\$ 1,336.66
BASIC HSA DENTAL				
Single	\$ 269.36	\$ 74.88	\$ —	\$ 344.24
Double	\$ 499.98	\$ 139.88	\$ —	\$ 639.86
Family	\$ 908.70	\$ 254.54	\$ —	\$ 1,163.24
DISCOUNT HSA DENTAL				
Single	\$ 17.42	\$ 234.26	\$ —	\$ 251.68
Double	\$ 34.84	\$ 429.00	\$ —	\$ 463.84
Family	\$ 77.48	\$ 782.86	\$ —	\$ 860.34
EMI DENTAL				
Single	\$ 356.46	\$ —	\$ 187.46	\$ 543.92
Double	\$ 661.18	\$ —	\$ 299.00	\$ 960.18
Family	\$ 1,202.76	\$ —	\$ 499.46	\$ 1,702.22
ANNUAL VISION CONTRIBUTIONS				
EYEMED FULL	Employer		Employee	Total
Single	\$ —		\$ 88.14	\$ 88.14
Double	\$ —		\$ 137.54	\$ 137.54
Family	\$ —		\$ 189.28	\$ 189.28
EYEMED EYEWEAR ONLY				
Single	\$ —		\$ 76.96	\$ 76.96
Double	\$ —		\$ 117.78	\$ 117.78
Family	\$ —		\$ 158.34	\$ 158.34



STATE PAID EMPLOYEE BENEFITS

Fiscal Year 2027

Employee Data Code

Health Insurance	See Insurance Premiums Schedule	
Dental Insurance	See Insurance Premiums Schedule	
Employee Life Insurance (annualized rate)		\$ 65.52
Employee Matching 401(k) – \$26 x 26 pay periods for each qualifying employee receiving retirement benefits that chooses to participate.		\$ —
Long Term Disability Insurance		0.425%
Retirement Programs — Tier I		
State Employees Contributory	CONTRIB	22.70%
State Employees Noncontributory <i>(Includes 1.5% Employer Paid 401(k))</i>	NONCONTRIB	22.69%
Public Safety Noncontributory	PSNONCONT	39.85%
Firefighters	FIREFIGHT	16.66%
Judges Noncontributory	JUDGES	46.00%
Retirees Rehired Before 7/1/10 – Paid into 401(k):		
Working In State Employees Contributory System		11.45%
Working In State Employees Noncontributory System	REHired	12.25%
Working In Public Safety Noncontributory System	PSNCRB	22.89%
Working in Firefighters		16.66%
Retirees Rehired After 6/30/10 – Paid into Retirement System:		
Working In State Employees Contributory System		11.25%
Working In State Employees Noncontributory System	NCRA	8.94%
Working In Public Safety Noncontributory System	PSNCRA	16.96%
Retirement Programs — Tier II		
Hybrid Defined Benefit (All Plans Are Under The Cap):		
Public Employees	HYBT2	19.02%
Public Safety	PSHYBT2	33.63%
Firefighters	FFHYBT2	16.67%
Defined Contribution Plan:		
Public Employees (Includes 10% To 401(k))	DEFT2	19.02%
Public Safety (Includes 14% To 401(k))	PSDEFT2	33.63%
Firefighters (Includes 14% To 401(k))	FFDEFT2	16.67%
Unemployment Compensation		0.20%
Workers Compensation (per \$100 wages)		
Road Construction Crews (DOT)		1.37%
All other State Agencies		0.45%
Aviation Pilots (per pilot-year)		3.06%
Aviation Crews		1.46%
Helicopter Pilots (per pilot-year)		1.46%
Social Security & Medicare Tax		
OASDI — Up to \$184,500 wages in Calendar Year 2026		6.20%
Medicare — All wages		1.45%
Vacation/Sick Leave Termination Pool & Postemployment Benefits Pool — Combined Rate		
General		0.51%
Education		0.61%
Public Safety		3.00%
Transportation		3.00%
Uniform/Other Allowances <i>(if applicable)</i>		\$ —



Personnel Budget Cost by Fiscal Period for FY 2027
Based on 5/8's Monday –Friday Eight Hour Business Day

Close of Pay Period	Pay Day	FINET Month End	Budget per Month				Hours Remaining 2088	Pay Periods Remaining 26.1		
			# of Pay Periods	# of Hours	% of Total	% YTD				
2026										
July	3	July *	17							
July	17	July	31	July	1.3	104	0.0499	0.0499	1984	24.8
July	31	August	14							
August	14	August	28	August	2.0	160	0.0766	0.1265	1824	22.8
August	28	September	11							
September	11	September	25	September	2.0	160	0.0766	0.2031	1664	20.8
September	25	October	9							
October	9	October	23	October	2.0	160	0.0766	0.2797	1504	18.8
October	23	November	6							
November	6	November	20	November	2.0	160	0.0766	0.3563	1344	16.8
November	20	December	4							
December	4	December	18	December	2.0	160	0.0766	0.4329	1184	14.8
December	18	January	1							
2027										
January	1	January	15							
January	15	January	29	January	3.0	240	0.1150	0.5479	944	11.8
January	29	February	12							
February	12	February	26	February	2.0	160	0.0766	0.6245	784	9.8
February	26	March	12							
March	12	March	26	March	2.0	160	0.0766	0.7011	624	7.8
March	26	April	9							
April	9	April	23	April	2.0	160	0.0766	0.7777	464	5.8
April	23	May	7							
May	7	May	21	May	2.0	160	0.0766	0.8543	304	3.8
May	21	June	4							
June	4	June	18	June	2.0	160	0.0766	0.9309	144	1.8
June	18	July	2							
July	2	July **	16	July Old **	1.8	144	0.0691	1.0000	0	0
Totals					26.1	2088	1.0000			

* The payday of July 17, 2026, has the weekend of 6/20–21 and 6/27–28 plus seven work days 6/22–26 and 6/29–30 that will be posted to fiscal year 2026.

** The payday of July 16, 2027, has the weekend of 6/19–20 and 6/26–27 plus eight work days 6/21–25 and 6/28–30 that will be posted to fiscal year 2027.



Set Up of New Year Chart of Accounts Vantage Financials Tables

The following New Year items must be completed in stages by the dates indicated below. This is a summary list of significant dates.

1. Appropriation Class and Unit Tables – **Loaded 4/3/2026**

- The DGO Division of Finance uses the Appropriation Acts that passed in the recent General Session of the Legislature to create the initial FY 2027 Appropriation Class (APCLS) and Appropriation Unit (APPR) Vantage Financial tables. The APCLS represents the corresponding “Line Item” in the Appropriation Acts. The APPR represents those programs identified within line items in the Appropriations Acts.
- These tables will be uploaded into Vantage Financial in preparation for establishing the new fiscal year budgets. If you have any questions or concerns, contact Darin Janzen.

2. Fund, Department, Revenue Source, Expenditure Object, and Balance Sheet Tables – **Loaded 4/3/2026**

- The DGO Division of Finance copied these tables in Vantage Financial from FY 2026 to FY 2027.
- Please review these FY 2027 tables in Vantage Financial. If any changes need to be made to these tables, submit the appropriate standard Vantage Financial request form to the DGO Division of Finance, Attention: Kelli Levanger.
- Any new funds, revenue codes, and other coding changes implemented in the 2026 Legislative General Session will be loaded in Vantage Financial. A complete listing of new funds is included in the table at the beginning of this reference guide. Any changes to revenue source codes should be submitted to the DGO Division of Finance, Attention: Rebekka Wilkinson. Any other changes or concerns, please contact Kelli Levanger.

3. Activity and Function Tables – **Loaded 4/3/2026**

- All existing FY 2026 Activity and Function codes, marked as “Active”, were copied into FY 2027.
- As these codes were copied to FY 2027, all *Effective From* and *Effective To* dates were cleared out. Agencies must review the FY 2027 Activity, Function, or Program codes associated with these records to ensure that the *Effective From* and *Effective To* dates are set correctly. If necessary, reestablish these dates on the FY 2027 records.
- Each agency has been given the necessary security to update all fiscal year Activity, Function, and Program table codes associated with their agency. Beginning April 2026 and forward, if a code is added by an agency and needed in both FY 2026 and FY 2027, the agency will have to add these codes to both fiscal years. To ensure that all these codes added after this date are carried forward to FY 2027, the Vantage Financial support team will again execute the “roll forward job” the last week of June to catch all those manually added in FY 2026, but not FY 2027. If you have questions regarding this process, please contact the DGO Finance Help Desk at 801-957-7750 or send an e-mail message to financesupport@utah.gov.



4. Department Unit Code & Other Organizational Element Tables (i.e., Division, Group, Section, District, and Bureau) – Loaded 4/3/2026
- The Vantage Financial Control Group copied all Vantage Financial FY 2026 Department Unit codes and Other Organizational Elements into FY 2027.
 - **FY 2027 Vantage Financial organizational changes must be made before any FY 2027 budget documents are loaded into Vantage Financial to avoid errors in processing.**
 - Agencies who wish to modify their FY 2027 (New Year) Unit Codes and Other Organizational Elements have two options:
 1. If there are minor changes to be made to the organization (i.e., inactivating an element, or creating a new element for the fiscal year), complete form FI-151 and submit it to the DGO Division of Finance, Attention: Financial Control Group. You can e-mail the forms to financesupport@utah.gov.
 2. If the agency needs to make more extensive structural coding changes, contact the DFO Finance Support Help Desk by sending an e-mail message to financesupport@utah.gov to request instructions and assistance in making these changes.
 - Major changes to organizational structures require that the Vantage Financial Support team meet with agency representatives to discuss the process and provide them with spreadsheets or other tools to complete the process.

FY 2027 New Year Original Vantage Financial Budgets

1. Appropriation Budgets (BGAA Documents) – Due 4/13/2026
- An email with an attached PDF report containing your agency's Appropriation Budgets by Line Item was sent **April 6th** to specific Budget and Accounting officers. **Please use this report to review your Appropriation Budget amounts as it will be used to set up (New Year) 2027 BGAA budget transactions through a BGAA interface file prepared by the DGO Division of Finance.**
 - If there are any changes or discrepancies on the report emailed, please contact Darin Janzen no later than **April 13, 2026**. Otherwise, the DGO Division of Finance will generate a **BGAA** transaction Vantage Financial interface of the appropriated program amounts listed in the top section of the report (i.e., Part A – Appropriated Program) by the categories listed (i.e., State Funds, Dedicated Credits, Expendable Receipts, Federal Funds, and Revenue Transfers).
 - If you have any questions regarding the Appropriation Budget (BGAA) set up process, please contact Darin Janzen.
2. Expense and Revenue Budgets (BGE44 and BGR45 Documents) – Due 4/20/2026
- Expense and Revenue Budget documents will be created using Excel spreadsheets provided by the DGO Division of Finance and interfaced into the Vantage Financial system as either a **BGE44** or **BGR45** transaction.



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- These spreadsheets are provided as a “**Starting Point**” when creating new year expense and revenue budgets. Any unused budget lines (i.e., spreadsheet rows) must be deleted from and any new budget lines must be added to the spreadsheet before submitting them back to the DGO Division of Finance.
- Please see the detailed budget instructions PDF document that was also emailed on **April 6th** to specific agency Budget and Accounting officers.
- Expense Budgets are used by agencies to track expenditures, and they should agree in total to the Appropriation Budgets (BGAA) at the Line Item level.
- Revenue Budgets are reported in the State’s Annual Comprehensive Financial Report (ACFR) and must be set up according to instructions provided by the DGO Division of Finance.
- Budget amounts for **FY 2027** must be entered into ***Column G*** of the Excel spreadsheets provided. Column H represents only the current year’s FY2026 budgeted amounts that were set up last year and are displayed here for **historical** purposes.
- Email back both completed Expense and Revenue Budget Excel spreadsheet files to Darin Janzen no later than **April 20, 2026**.
- Expense and Revenue Budget documents will be loaded into a test environment and checked for Vantage Financial coding block errors. The DGO Division of Finance will provide reports and work closely with agencies to ensure that budgets are set up correctly and all Vantage Financial coding blocks are accurate.
- These budgets should be loaded by the DGO Division of Finance into Vantage Financial by **May 1, 2026**.

FY 2026 Old Year Supplemental Vantage Financial Budgets

1. **Supplemental Appropriation Budgets (BGAA Documents) – Due 5/11/2026**

- An email with an attached PDF report containing your agency’s Supplemental Appropriation Budgets by Line Item will be sent to specific Budget and Accounting officers in late April. **Please use this report to review your Supplemental Appropriation Budget amounts as it will be used to create (Old Year) 2026 BGAA budget transactions through a BGAA interface file prepared by the DGO Division of Finance.**
- If there are any changes or discrepancies on the report emailed, please contact Darin Janzen no later than **May 11, 2026**. Otherwise, the DGO Division of Finance will generate a BGAA transaction Vantage Financial interface of the appropriated program amounts listed in the top section of the report (i.e., Part A – Appropriated Program) by the categories listed (i.e., State Funds, Dedicated Credits, Expendable Receipts, Federal Funds, and Revenue Transfers). We plan on having these supplemental BGAA entries loaded into Vantage Financial no later than May month-end close on **June 3, 2026**.
- If you have any questions regarding the Supplemental Appropriation Budget (BGAA) setup process, please contact Darin Janzen.

2. **Expense and Revenue Budgets (BGE44 and BGR45 Documents) – Due 6/5/2026**



- **Note:** Agencies will be responsible for manually entering their own Vantage Financial Expense and/or Revenue Budget transactions (BGE44 or BGR45) to agree to their amended FY 2026 Supplemental Appropriation Budgets (BGAA Documents) that are setup. These budgets are independent of the BGAA appropriation budget transactions, but should tie out in total to any supplemental appropriation changes made during the recent legislative session.

Revenue Budgeting

Overview

Since Revenue Budgets are reported in the State’s Financial Statements (ACFR), it is very important that they are set up correctly. Revenue Budgets are required for all governmental funds (i.e., General Fund, General Fund Restricted Accounts, and Special Revenue Funds). In addition, Vantage Financial requires budgets on other fund types (i.e., Enterprise, Internal Service, and Loan Programs).

Please note the Vantage Financial system requires an appropriation code on all Revenue Budgets.

Agencies will initially set up Revenue Budgets using the Excel spreadsheets provided by the DGO Division of Finance, which will be loaded in Vantage Financial. Email back the spreadsheet files back to Darin Janzen at the DGO Division of Finance.

Revenue Budgets will be loaded in a test environment to check for any errors and to begin reviewing Revenue Budgets. The DGO Division of Finance will provide reports and work closely with agencies in making sure budgets are set up correctly.

FY 2027 Original New Year Revenue Budgets – Due 4/20/2026

1. Appropriated State Funds (From General Fund, Income Tax Fund, Uniform School Fund, Transportation Fund, Transportation Investment Fund, or from any related General Fund Restricted Account).
 - **Do not set up Revenue Budgets for any appropriated State funds.** These amounts are not recorded as agency revenues but represent authorized funding for agency spending.
 - The DGO Division of Finance will set up the Revenue Budgets for taxes and other general revenues within the “Free Revenue” source codes (0001-0999).
2. Revenues Recorded in General Fund Restricted Accounts (revenue source codes 1000-1999)
Revenues Recorded in Expendable Special Revenue Funds (revenue source codes 2000-2999)
 - Agencies must enter Revenue Budgets for revenues recorded in accounts/funds for which the agency is responsible.
 - Do **not** use the amounts appropriated from general fund restricted accounts in the appropriation acts as the Revenue Budget amount. These amounts do not necessarily represent the amount of revenue that will be earned during the next fiscal year.
 - Use historical data and other information available to project how much revenue will be earned and collected during the next fiscal year.
3. Dedicated Credits (revenue source codes 2000-2999, except 2260-2299 and 2992)
 - Dedicated Credit Budget totals must agree, in total by Line Item, to the amount appropriated in the appropriation acts for the fiscal year.
 - Agency budgets may only use the dedicated credit revenue source codes submitted in its annual budget request to GOPB unless the Legislature established or authorized additional dedicated credit revenues.



Budget and Accounting Officers
April 2026
Reference Guide

- The DGO Division of Finance will interface the budgets into Vantage Financial. After the Vantage Financial original budget is set, the Line Item Revenue Budget total will be monitored for the 125% statutory requirement.
 - Beginning July 1, any changes to the original budget will be recorded as a modification to the budget.
4. Expendable Receipts (revenue source codes 2260-2299 and 2992)
 - Expendable Receipt Budget totals must agree, in total by Line Item, to the amount appropriated in the appropriation acts for the fiscal year.
 5. Federal Revenue (revenue source codes 3000-3999)
 - Federal Revenue Budgets must agree, in total by Line Item, to the amount appropriated in the appropriation acts for the fiscal year.
 6. Revenue Transfers (revenue source codes 4693-4742)
 - Revenue Transfer Budgets must agree, in total by Line Item, to the amount appropriated in the appropriation acts for the fiscal year.
 7. Beginning and Closing Nonlapsing Appropriation Balances
 - Do not set up Revenue Budgets for these estimated amounts in the appropriation acts. Also, do not include these in any other agency Revenue Budgets.

The following is an example of how the Appropriation Budget form (BGAA) and Revenue Budget spreadsheet should be set up:

From General Fund	\$10,000,000	No Revenue Budgets setup by agencies. Include this amount in the Appropriated State Funds column on the Appropriation Budget (BGAA) forms.
From GF Restricted Account	4,000,000	For your agency’s budget, include this amount in the Appropriated State Funds column on the Appropriation Budgets form (BGAA). Also, if your agency is responsible for the restricted account, enter Revenue Budgets on the Revenue Budget spreadsheet using 1XXX series revenue codes with your best estimate on the amount of revenue that will be earned during the next fiscal year. Do not use this appropriated amount for Revenue Budgets.
From Federal Revenue	5,000,000	Use this amount to enter Revenue Budgets on the Revenue Spreadsheet for your agency’s budget using the 3XXX series revenue codes.
From Dedicated Credits	1,500,000	Use this amount to enter Revenue Budgets on the Revenue Spreadsheet for your agency’s budget using the 2XXX series revenue codes (except 2260-2299 and 2992). Use only the dedicated credit revenue source codes submitted in your agency’s GOPB budget request unless the Legislature established or authorized new dedicated credit revenues.
From Expendable Receipts	500,000	Use this amount to enter Revenue Budgets on the Revenue Spreadsheet for your agency’s budget using the 2260-2299 and 2992 series revenue codes. Use only the expendable receipt revenue source codes submitted in your agency’s GOPB budget request unless the Legislature established or authorized new expendable receipt revenues.



From Revenue Transfers	1,000,000	Use this amount to enter Revenue Budgets on the Revenue Spreadsheet for your agency’s budget using revenue codes 4693-4742.
Net Funding Total	22,000,000	\$22,000,000 less Appropriated State Funds of \$14,000,000 = \$8,000,000 entered in the other columns of the Appropriation Budgets report.

Revenue Monitoring

As part of the Revenue Monitoring process, the DGO Division of Finance is tasked with monitoring the following revenue sources: 1) Dedicated Credits, 2) Expendable Receipts, 3) Federal Revenue, and 4) Revenue Transfers for **ONLY the General Fund (1000), Income Tax Fund (2480), and Transportation Fund (2800) for all the State Departments**. As defined by statute in UCA 63J-1-1, certain revenue types have specific revenue requirements and restrictions that need to be met, or lapsing of revenue funds may occur.

Dedicated Credits

Overview

The DGO Division of Finance is required by statute (UCA 63J-1-105(6)) to monitor dedicated credits and lapse excess dedicated credits at fiscal year end from an agency’s budget during close out. There are a few exemptions to this law as outlined in statute (UCA 63J-1-6) and State Accounting Policies and Procedures. See the Revenues-Dedicated Credits policy and procedures (FIACCT 07-03_00) on our website at <https://finance.utah.gov/>.

Requirements for Spending More Than Appropriated

Statute (UCA 63J-1-105(3)) states that agencies may expend the excess up to 25% of the amount appropriated if the expenditure is authorized by a “Budget Execution Plan.” This means that before these additional dedicated credits may be spent, Revenue, Expenditure, and Appropriation Budgets (BGAA) must all be increased **and** must include a written explanation describing the “purpose and necessity of the excess expenditure.” This requirement applies to all dedicated credits even if they are exempt from monitoring. The revised Revenue Budget should be the best estimate of the revenue that will be recorded during the fiscal year even if it is more than what will be spent.

Status of Current Year Exemption Verification Form

Exemptions from Dedicated Credit Monitoring will need to be re-certified annually. The exemption form (FI 44) is available on the DGO Division of Finance’s website at <https://finance.utah.gov/>.

Monthly Monitoring Reports (Agency self-monitoring and Division of Finance monitoring)

The DGO Division of Finance has developed a Dedicated Credit Monitoring report, which allows agencies to self-monitor based on the availability of the report. This is a Vantage Financial/COGNOS report titled Dedicated Credit Monitoring Report, which you can access within Data Warehouse via the DGO Division of Finance’s website. The DGO Division of Finance will send out monthly a year-to-date summary until fiscal year end and then more frequently until closeout. Under this process, you are required to report any non-lapsing language specific to your dedicated credits to the Division of Finance. The DCM Report also monitors your Budget Execution Plan, which *may* require modifications to your Appropriation Budgets (BGAA’s). During the closeout period at year end, notification of lapsing amounts is sent to the agency’s Budget and Accounting Officer.

Please contact Liahona Hepworth with any questions or concerns.



Expendable Receipts

Overview

The DGO Division of Finance will monitor expendable receipts and identify line items where receipts exceed 125% of appropriations at fiscal year end from an agency's budget during close out. While these revenues are exempt from lapsing, reporting to the Governor's Office of Planning and Budget (GOPB), The Office of the Legislative Fiscal Analyst (LFA), and the Executive Appropriations Committee (EAC) is required for each line item exceeding 125%.

Requirements for Spending More Than Appropriated

Statute (UCA 63J-1-105(10)) states that expendable receipts are not limited by appropriations. Agencies may expend the excess if the expenditure is authorized by a "Budget Execution Plan." This means that before these additional expendable receipts may be spent, Revenue, Expenditure, and Appropriation Budgets (BGAA) must all be increased **and** must include a written explanation describing the "purpose and necessity of the excess expenditure." The revised Revenue Budget should be the best estimate of the revenue that will be recorded during the fiscal year even if it is more than what will be spent.

Status of Current Year Exemption Verification Form

The expendable receipts monitoring form requires annual recertification. The expendable receipt monitoring form (FI 43) is available on the DGO Division of Finance's website at <https://finance.utah.gov/>.

Monthly Monitoring Reports (Agency self-monitoring and Division of Finance monitoring)

The DGO Division of Finance has developed an Expendable Receipts Monitoring report, which allows agencies to self-monitor based on the availability of the report. This is a Vantage Financial/COGNOS report, which you will access within Data Warehouse via the DGO Division of Finance's website. The DGO Division of Finance will send out monthly a year-to-date summary until fiscal year end and then more frequently until closeout. The Expendable Receipts Monitoring report also monitors your Budget Execution Plan, which *may* require modifications to your Appropriation Budgets (BGAA's). During the closeout period at year end, notification of excess amounts is sent to the agency's Budget and Accounting Officer, which will then require further reporting to the GOPB, LFA, and EAC.

Please contact Liahona Hepworth with any questions or concerns.

Federal Revenues & Revenue Transfers

Overview (Federal Revenues)

The DGO Division of Finance will monitor federal revenues and identify line items where receipts exceed 125% of appropriations at fiscal year end from an agency's budget. While these revenues are exempt from lapsing, reporting to the Governor's Office of Planning and Budget (GOPB), The Office of the Legislative Fiscal Analyst (LFA), and the Executive Appropriations Committee (EAC) is required for each line item exceeding 125%. A budget execution plan modification up to actual revenue is required.

Monthly Monitoring Reports (Agency self-monitoring and Division of Finance monitoring)

The DGO Division of Finance has developed a Federal Revenue Monitoring report, which allows agencies to self-monitor based on the availability of the report. This is a Vantage Financial/COGNOS report, which you will access within Data Warehouse via the DGO Division of Finance's website. The DGO Division of Finance will send out monthly a year-to-date summary until fiscal year end and then more frequently until closeout. The



Federal Revenue Monitoring report also monitors your Budget Execution Plan, which *may* require modifications to your Appropriation Budgets (BGAAAs).

Overview (Revenue Transfers)

The DGO Division of Finance will monitor revenue transfers and identify line items where amounts exceed 100% of appropriations at fiscal year end from an agency's budget. For each line item exceeding 100%, the agency must report it to the Governor's Office of Planning and Budget (GOPB), The Office of the Legislative Fiscal Analyst (LFA), and the Executive Appropriations Committee (EAC) so they are notified.

Monthly Monitoring Reports (Agency self-monitoring and Division of Finance monitoring)

The DGO Division of Finance has developed a Revenue Transfers Monitoring report, which allows agencies to self-monitor based on the availability of the report. This is a Vantage Financial/COGNOS report, which you will access within the State Data Warehouse via the DGO Division of Finance's website. The DGO Division of Finance will send out monthly a year-to-date summary until fiscal year end and then more frequently until closeout.

Please contact Liahona Hepworth with any questions or concerns.

Receivables

(See [FIACCT 06 - Receivables](#))

A receivable is an enforceable legal claim to an asset that has not been received, even if it is called something other than "receivable". Active collection efforts ensure the state receives amounts owed.

Two types of written exemptions may be obtained from State Finance:

- An exemption from using Vantage Financial to track receivables
- An exemption from turning past due Receivables over to OSDC immediately when they are more than 60 days overdue

Agencies NOT EXEMPT from using Vantage Financial to track non-Federal receivables

Agencies must record receivables in Vantage Financial as soon as an enforceable legal claim is created (for example, a transaction for goods or services takes place or a federal reimbursements become owed). An RE transaction should be created in Vantage Financial, and billing should typically take place through the RE. Additionally, agencies should review all open receivables **at least quarterly** to ensure timely revenue collection, accurate accounting records, and compliance with policy.

Agencies EXEMPT from using Vantage Financial to track non-Federal receivables

Agencies that have been granted a written exemption from State Finance from using Vantage Financial to track receivables should still be recording summary receivable activity in Vantage Financial on a monthly basis in accordance with state policy. The agency must also ensure the subsystem reconciles to Vantage Financial by performing a monthly or quarterly reconciliation and making any necessary adjustments.

Tracking Federal receivables in Vantage Financial

All state agencies, regardless of written exemptions, are required to record their federal revenue drawdowns in Vantage Financial by entering an RE transaction.

Past due receivables

Agencies that have an approved written exemption from State Finance from referring overdue receivables to OSDC immediately when they are more than 60 days overdue must follow the terms of the written exemption for



collection efforts required and for reporting overdue receivables to OSDC. Agencies that do not have such a written exemption must refer overdue receivables to OSDC immediately when they are more than 60 days overdue.

Year-End Clean Up of REs

To ensure accurate receivable balances and a timely ACFR, it is imperative that agencies begin now to review all open receivables using the following guidelines and referring to relevant FIACCT policy (06 - Receivables):

1. Receivables that have been in collection with OSDC **18 months or greater should be written off** of the agency's books. OSDC will work with agencies to expedite this write off process. However, to ensure write-offs are processed by year end, please submit WO documents by **May 8, 2026**. The write-off process is detailed in State Accounting Policies and Procedures (see FIACCT 06-01.14 or FIACCT 06-02.04) at <https://finance.utah.gov/state-agency-resources/policies/>.
2. Use the AR04* Aged Receivables COGNOS report to monitor the accuracy of your receivables. Carefully review the receivables in the "61-120 days" and "over 120 days" columns and larger dollar receivables in the "31-60 days" column. Determine if these receivables are still valid, i.e., they represent amounts still owed to the state and were not entered in error. Sometimes payments come in and the RE is not referenced on the Cash Receipt document. To correct Vantage Financial for this or other circumstances, see state policy FIACCT 06-01.07 (Receivables - Overview of Correcting Receivable Errors).
 - *Navigate to <https://finance.utah.gov/state-agency-resources/> and click the "COGNOS Business Intelligence" link near the bottom of the page. Then follow the path: Team content > Reports > FINET > Receivables - AR Reports. Contact Rebekka Wilkinson for assistance.
3. Per FIACCT 06-01.13 (Past Due Receivables), all RE receivables should be turned over to OSDC when they are over 60 calendar days past due or in accordance with the agency's written exemption.
4. For accounts placed with OSDC, any bankruptcy notice should be forwarded to OSDC for processing.
5. Determine the need for an allowance for doubtful account or adjust any existing allowance (see FIACCT 06-01.14, Write-Offs and Allowances).
6. The State's ACFR is required to report as a separate balance sheet category any revenue that has been *earned* by yearend, but is unavailable. For State agencies, this will likely only apply to nonfederal revenue where payment is not *expected* to be collected generally within 45 days after yearend.
7. Two other unavailable revenue situations exist that have not applied to most agencies in the past:
 - Imposed Nonexchange revenue (e.g., fines and forfeitures) that has *future time requirements* as to when revenue is required to be used or when use is first permitted.
 - Government-mandated Nonexchange and Voluntary Nonexchange revenue (e.g., grants, donations) that is received *before* time requirements are met, but after all other eligibility requirements have been met.

Since #6 and #7 in the list above are more unusual and may require additional research, please contact Rebekka Wilkinson if you identify any revenue that you believe meets the criteria noted above as soon as possible.

Write-Off Policies and Procedures

Agencies may approve write-offs less than \$25 without OSDC approval. Write-offs \geq \$25 must receive OSDC approval. Additionally, any write-off \geq \$1,000 must be approved by the Director of the Division of Finance,



except where different approval procedures for write-off are specifically addressed by state statute. Agencies must follow these policies unless they have been granted an exception by OSDC (see [FIACCT 06-01.14](#) and [FIACCT 06-02.04](#)).

Other Items

Capital Assets

Capital Asset Monthly Reconciliations

By **March 31, 2026**, your agency should have completed and submitted to the DGO Division of Finance your capital asset reconciliations up through February 2026. To ensure that proper accounting controls are being followed, it is imperative that these reconciliations be completed and that any reconciling items have been correct timely.

Capital Asset Physical Inventory Confirmation of Completion – Due 8/4/2026

The capital asset physical inventory confirmation will be included in your FY2026 closing package. The confirmation states that you have completed your capital asset physical inventory and updated your capital Asset Subsystem records sometime during FY26. Please complete your closing package, along with the confirmation letter, by **August 4, 2026**. If you have not already done so during the year, please take a careful physical inventory of your capital assets and update your capital asset records accordingly.

Start correcting your unreconciled capital asset items and problems identified during physical inventory now so that they can be resolved before the fiscal year-end. It will be easier to take a little extra time now to correct these items rather than wait until the added pressure of year-end is upon us.

IT Capital Assets Purchased by DTS

During the fiscal year, DTS purchased agency IT Capital Assets for your agency using the object code used on the original payment. These assets need to be added to your agency's Capital Assets in the Capital Assets Subsystem by scratch add. If the billing was in a non-capital object code but the asset was considered to be a Capital Asset, an IDT is also necessary to move the expense back to a capital object code. Please note that this type of Capital Asset could qualify for the Cloud-Based Solutions and Software Subscriptions category. If so, please follow the instructions under the 'Contracts for Software' section.

IT purchases initiated by DTS are charging directly to the agency expense budgets on the payment transactions. The Document ID will have "DTS" as the prefix. Agencies (ex: PRC 810 DTS00000001). The invoice and other back-up documentation have been attached directly to the PRC for you to view.

Please review your DTS related transactions and determine if they are capital assets. For those transactions determined to be capital assets, please scratch add the asset in the capital Asset Subsystem and complete an IDT if needed. Please review your billings from DTS for other possible capital assets not identified through this process. Those transactions identified as capital assets should follow the process noted above.

It is important that capital assets are recorded in the subsystem and the expense is moved to a capital object code to ensure proper financial reporting. If you have any questions about this process or need assistance, please contact Gillian Rousselle.



Internally-Developed Computer Software

If your agency was involved in internally developed computer software during the fiscal year, the costs incurred during the development stage need to be tracked (this stage begins after the preliminary assessment and management has authorized and committed to funding the project). For State capitalization on Vantage Financial, we continue to use the \$500,000 threshold for in-house developed software (which means that agencies may need to track and amortize federally funded in-house developed software independently from Vantage Financial capital assets). Information on all internally developed software projects that meet the criteria noted above should be communicated to Gillian Rousselle.

Contracts for Software (including Cloud Based Solutions and Software Subscriptions)

The DGO Division of Finance is required by the Governmental Accounting Standard (GASB96) to compile a list of all software related contracts to determine if/how that contract should be reported in the State's Financial Statements. The DGO Division of Finance compiled a list of potential software contracts for each agency and will need copies of those contracts as well as a list of other potential software contracts not already identified, by **August 10th**. These lists are for NON-DTS contracts and non-statewide contracts only. Your department should have already been contacted by the DGO Division of Finance with the list and directions to the Google directory to save those contracts.

Any other questions regarding capital asset accounting, please contact Gillian Rousselle.

Bank Account Reconciliations

The bank account reconciliation process is a **key control** to safeguard the State's assets and to ensure transactions are captured correctly in the general ledger and other accounting records. The reconciliations compare what has been recorded in Vantage Financial with bank account activity. Close monitoring of bank accounts throughout the year is needed to achieve proper recording in Vantage Financial and compliance with state policy. The bank reconciliation report should list enough detail to allow for easy and accurate review and for audit:

Depository Bank Code Reconciliations

Begin now to ensure that all depository bank account reconciling items are **completely resolved by fiscal yearend closeout**. Be aware that your agency **will not be considered closed out for the fiscal year** if your monthly reconciliations have not been submitted through July and old year reconciling items completely resolved. Michelle Barnes will contact your agency if your bank account reconciliation is not current or has long outstanding reconciling items.

Your agency should be using the most recent version of the standard bank reconciliation form, Form FI 57, found using the steps shown below:

1. Navigate to <https://finance.utah.gov/state-agency-resources/forms/>
2. Click the "FI 57 - Depository bank account reconciliation"

Previous versions of the form should no longer be used and may be rejected upon submission. Follow the instructions listed on the form and complete all columns of the form.

Email Michelle Barnes (mpbarnes@utah.gov) with any questions about depository bank account reconciliations or how to correct reconciling items.

Selected policy references:



- State policy [FIACCT 13-1.3a & 13-1.6a](#) requires cash receipts to be deposited no later than three banking days from receipt and recorded in Vantage Financial no later than three business days after deposits are made.
- State policy [FIACCT 13-1.6](#) requires CR transactions to be entered in Vantage Financial within the same fiscal period of deposits.
- State policy [FIACCT 19-01.01](#) explains bank account reconciliation procedures.

Trust and Custodial Bank Reconciliations

Policy FIACCT 19-02_00 requires agencies to complete monthly reconciliations of trust and custodial bank accounts that are held in outside banks and submit them to the DGO Division of Finance on a quarterly basis. Trust and custodial bank accounts contain funds held by state agencies on behalf of non-state entities or individuals (generally recorded in Vantage Financial in balance sheet cash account 0301) and are held in outside banks.

Please submit your January through March trust and custodial bank reconciliations no later than **April 17, 2026**. Form FI-57 is available on our home page at <https://finance.utah.gov/> and may assist you in your reconciliation. Please remember to submit copies of your bank statements along with the reconciliation form you are currently using.

If you have any questions about trust and custodial bank reconciliations, or if any state agency has trust and custodial outside bank accounts that the DGO Division of Finance is not aware of or are not recorded in Vantage Financial, please contact Sheena Goodsell.

GASB Statements

GASB Statements Effective FY2026

GASB Statement 103 - Financial Reporting Model Improvements

Implementation of this standard will be centrally managed by the DGO Division of Finance as part of the Financial Statement (ACFR) process. The changes primarily affect presentation and disclosures and will be incorporated during preparation. No changes to agency-level transaction processing or day-to-day accounting are expected.

GASB Statement 104 - Disclosure of Certain Capital Assets

This standard will be implemented by the DGO Division of Finance as part of preparing the State's Financial Statements (ACFR). The requirements relate to enhanced disclosures and will be addressed centrally. Agencies should continue current capitalization and reporting practices unless otherwise directed.

GASB Statements Effective FY2027

GASB Statement 105 - Subsequent Events

Implementation will be handled by the DGO Division of Finance as part of preparing the State's Financial Statements (ACFR). This standard primarily affects disclosure considerations at year-end and does not change how agencies record transactions during the fiscal year.



DGO Division of Finance Policy Updates

FY26 new and updated policies with significant revisions:

Policy	Old policy #	Date of posted change
1-1: Employee payments general policies and procedures	FIACCT 05-03 00	10/15/2025
1-2: Incentive awards and bonuses	FIACCT 05-03 06	10/15/2025
1-3: Uniforms and PPE	FIACCT 05-03 09	10/15/2025
1-4: Miscellaneous payments	FIACCT 05-03 01 , FIACCT 05-03 05 , and FIACCT 05-08 00	10/15/2025
1-5: Cellular devices and services	FIACCT 05-05 00	10/15/2025
1-6: Education assistance	FIACCT 05-03 04	10/15/2025
1-7: Relocation allowances	FIACCT 05-03 03	10/15/2025
1-8: Employee gifts	New policy	10/15/2025
5-27: Gift cards	New policy	8/13/2025
9-1: Capital assets	FIACCT 09 Series	10/15/2025
9-2: Standard useful life table	FIACCT 09-17 01:	10/15/2025
10-18: Commute travel expenses	New policy	1/1/2026
14-1: CMIA compliance	FIACCT 14 series	10/10/2025
20-1: Audits	FIACCT 05-11 00	10/10/2025
22-1: Group Gatherings	10-04 - Group gatherings	10/9/2025

See [Policy change log](#) for revisions to policies.

Policies and status of those in the pipeline for revision:

Policy and associated form	Status
1-5: Cellular devices and services	Executive review
FI 45: Cellular device and service agreement (taxable)	Executive review
FI 47: Cellular device and service (nontaxable)	Executive review
2-2: Month-end closing	Not started
2-4: Requesting and modifying interfaces	Not started
2-6: Employee theft and financial impropriety Reporting	In progress
3: Budgets	In progress
6: Receivables series	In progress
10-18: Commute travel expenses	Executive review
10-19: Non-employee travel	Executive review
10-20: Concur administrative roles	Executive review
FI 26: Concur admin roles form	Executive review
11: Payroll policies	Not started
13-3: Returned checks	In progress
13-4: Credit and debit card payments	In progress
17-1: Leave Allocation & Event Accounting Matrix (EVAM)	Executive review
17-2: Comp time	Executive review
17-3: Excess time	Executive review
17-4: Leave Additive for OPEB, OEBT, and Annual Leave Trust Funds	Executive review
23-1: Personal use of employer-provided vehicles	Executive review
FI 28: Certification of qualified nonpersonal use vehicle form	Executive review
FI 29: Commute use authorization and notification form	Executive review
FI 30: Vehicle fringe taxable benefit withholding authorization form	Executive review



Vantage Financial Issues and Calendar

Document Catalog Cleanup (Draft/Rejected/Held transactions in Vantage Financial)

As we near the end of the fiscal year, we find there are several old items on the Document Catalog that have not been processed. Please examine these items and either approve and process them or delete them. Pay special attention to PCard and Travel IET transactions as many remain in held status from prior periods and need to be taken care of. If you have questions, please contact the DGO Finance Help Desk at 801-957-7750, or send an e-mail message to financesupport@utah.gov or visit their website at financesupport.utah.gov

Budget and Accounting Officers (B&A) Meeting Dates

BAO meetings will occur every even month starting April 2026. BAO meetings are typically held on the 2nd Wednesdays of the month starting at 1 pm. Meetings will be held virtually, except for the June B&A meeting. *This year's June meeting will be held IN PERSON on Monday, June 8, 2026 at the North Capitol Building conference room, with up to 7 hours of CPE available.* As our first in-person June meeting since before COVID, this will provide a valuable opportunity to reconnect, collaborate, and engage with peers across the state. Please visit finance.utah.gov for updates.

Please contact Emma Frost at efrost@utah.gov if you or someone on your team needs to be added to the B&A email list.

Purchasing Fiscal Yearend Procedures

With the approaching fiscal year-end, many state agencies are ready to make purchasing decisions they may have deferred until they were certain funding was available. The Division of Purchasing emphasizes the importance of running procurements early, even though you may not be certain funding is available. It is easier for them to cancel a few procurements than to rush requisitions through during the last few weeks of the year.

The Division of Purchasing's experience indicates that their workload is extremely heavy this time of the year, with the number of requisitions doubling and sometimes tripling. Given the heightened demand, it is crucial for all state agencies to plan ahead. The following procedures are designed to allow the Division of Purchasing to process both Old and New Year purchases in the most efficient manner.

Please make every effort to adhere to these procedures:

- All current fiscal year requisitions were required to be submitted to the Division of Purchasing by April 2, 2026. These requisitions will be give first priority.
- Requisitions received after April 2nd are considered second priority. The Division of Purchasing and General Services cannot guarantee the completion of the procurement process and delivery by fiscal year-end for these requests.
- State cooperative contracts orders to be paid with "FY 2026" funds must be placed timely to ensure delivery by the end of business on June 30, 2026.

Submitting the requisition by April 2nd is especially important due to staffing constraints. At this time of year, the Division of Purchasing may require longer than normal turnaround time and appreciates your patience. Rest assured, they are committed to serving you and will do everything they can to accommodate your end-of-year requests that are submitted in a timely manner. As always, your cooperation is invaluable, and we thank you for your understanding. If you have any questions or concerns, please reach out to the DGO Division of Purchasing.

(Continues on next page.)



Departmental Standard Abbreviations

Vantage Financial Code	Department Name	Abbr.	Vantage Financial Code	Department Name	Abbr.
001	Free Revenue	FRE	410	Dept. of Corrections	DOC
011	Senate	LSN	430	Board of Pardons and Parole	BPP
012	House of Representatives	LHS	440	Dept. of Criminal Justice	DCJ
014	Legislative Research and General Counsel	LRG	450	Dept. of Veterans and Military Affairs	DVMA
015	Legislative Fiscal Analyst	LFA	480	Dept. of Environmental Quality	DEQ
016	Legislative Auditor General	LAG	510	Utah Board of Higher Education	UBHE
017	Legislative Services	LSV	540	School and Institutional Trust Fund Office	TFO
020	Judicial Branch	JUD	550	School and Institutional Trust Lands Admin.	TLA
030	Capitol Preservation Board	CPB	560	Dept. of Natural Resources	DNR
050	State Treasurer	TRS	570	Dept. of Agriculture and Food	DAG
060	Governor's Office	GOV	600	Dept. of Workforce Services	DWS
063	Governor's Office of Economic Development	GOED	650	Dept. of Alcoholic Beverage Services	DABS
080	Attorney General	AGO	660	Labor Commission	LBR
090	Utah State Auditor	OSA	670	Dept. of Commerce	CRC
120	Tax Commission	TAX	680	Dept. of Financial Institutions	FI-
130	Career Service Review Office	CSR	690	Dept. of Insurance	INS
150	Dept. of Government Operations	DGO	700	Public Service Commission	PSC
170	Navajo Trust Administration	NTA	710	Dept. of Cultural and Community Engagement	DCCE
180	Dept. of Public Safety	DPS	810	Dept. of Transportation	DOT
190	Utah National Guard	UNG	900	Board of Bonding Commission	BBC
250	Dept. of Human and Health Services	DHHS	920 *	Flexible Benefits	FLX
270	Dept. of Health		921 *	Termination Pools	POL
300	Building Board Construction	FCM	922 *	Outside Reporting Agencies	ORA
400	Utah State Board of Education	PED	925 *	ACFR Yearend Adjustments	YEA
			940 *	ACFR GAAP Adjustments	
			930 *	Utah Communications Authority	UCA
			964	Point of the Mountain State Land Authority	PMA
			970 *	Fund Transfers	TSF
			999 *	Interface Department	IFD
			PAY *	Payroll Interface Department	PID

* Used only by the DGO Division of Finance

Dept code 270 used by subsystem interfaces only.



Financial Reporting Section Organization Chart

April 2026

Patricia Nelson 801-808-0684 patriciarnelson@utah.gov Assistant State Comptroller
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Kelli Levanger 801-957-7774 klevanger@utah.gov
Manager, Financial Reporting (Budgets, Expenditures, Bonds)
Liahona Hepworth 801-957-7705 lrhepworth@utah.gov
General Fund and Income Tax Fund accounting, Land Exchange allocations, Surplus calculations, SEFA reporting, Vantage Financial Revenue Source Code setup; Revenues monitoring, Cash Management Improvement Act (CMIA) monitoring, Treasury State Agreement.
Darin Janzen 801-957-7719 djanzen@utah.gov
Financial Reporting Database creation and maintenance, Budget Transactions Interfaces & Approp. Budget monitoring, Quarterly Cash Transfers Interfaces, Comp and Excess Time Pool monitoring, OPEB Actuarial Data Valuation, Tax Accruals
Sheena Goodsell-Haynes 801-957-7753 sgoodsell@utah.gov
Cash and Investment monitoring, Trust & Custodial Funds accounting bank reconciliations, OPEB, OEBT, and AL Trust Fund accounting. Court Surcharge allocations, Mineral Lease, PILT, SRS allocations/payments, SFLP reporting, University/ College Draw Disbursements. URS payments for back credits.
Devin Anthony 801-957-7780 devinanthony@utah.gov
Transportation Fund and Special Revenue Fund accounting, BGAA Budget Transaction Approvals, Component Unit ACFR reporting, Closing Packages and lapsing entries, Wdesk/Workiva administrator.

Haniel Barajas-Gutierrez 801-957-7736 hbarajas-gutierrez@utah.gov
Legislative monitoring, Vantage Financial Fund code setup, FundInfo database maintenance, Finance Training

Rebekka Wilkinson 801-957-7715 wilkinsonr@utah.gov
Manager, Financial Reporting (Revenues, Federal Grants, Statewide Cost Allocation Plan, TOPS coordinator)
Marnie Davis 801-957-7781 marniedavis@utah.gov
Internal Service Fund and Utah Correctional Industries accounting and compliance, Vantage Financial expense object code setup, Statewide Cost Allocation Plan (SWCAP) coordinator
Michelle Barnes 801-957-7756 mpbarnes@utah.gov
Payment Tracking System, Depository Bank Reconciliations, Loan Servicing (Backup)

Gillian Rousselle 801-957-7757 grousselle@utah.gov
Manager, Financial Reporting (Loans, Enterprise Funds, and Capital Assets)
Mark Petersen 801-957-7740 mpetersen@utah.gov
Loan Accounting, Enterprise Fund accounting, yearend Capital Assets ACFR preparation.
Matt Rich 801-957-7704 mattrich@utah.gov
Capital Asset accounting, Lease and SBITA accounting
Chelsea Cormey 801-957-7737 ccormey@utah.gov
Loan Servicing



FY 2026 Yearend Closing Calendar - All Agencies			
Date	Day of Week	DGO / Finance Contact	Task Description
03/20/2026	Friday	Darin Janzen	Agencies begin the review of the APCLS and APPR tables for entry into the Vantage Financial system. Any changes are due back by March 27th. FIS Ops Manager will load the tables into Vantage Financial the first week of April.
04/02/2026	Thursday	Marc Titcomb	FIS Ops rolls forward Chart of Account elements for New Fiscal Year in the Vantage Financial system: Fund, Department, Revenue Source, Expenditure Object, and Balance Sheet tables; Activity and Function tables; Unit and other organization element tables (Division, Group, Section, District, and Bureau).
04/06/2026	Monday	Marc Titcomb	Deadline to submit any new/changed Unit and other organization element tables (Division, Group, Section, District, and Bureau) needed for New Year budgeting to the FIS Ops Supervisor.
04/08/2026	Wednesday	Patricia Nelson	April Budget & Accounting Officers Meeting at 1:00 p.m.
04/03/2026	Friday	Windy Aphayrath	Due date for Old Year purchase order requisitions. Purchasing will process these requisitions as first priority and work to have them completed by June 30. Any Old Year requisitions received after this date are second priority and may not be completed by June 30. Items must be delivered by June 30 in order to use old year appropriations.
04/13/2026	Monday	Darin Janzen	FY27 New Year Original Budget Appropriation Budget Report Confirmations Due (BGAA Documents).
04/17/2026	Friday	Sheena Goodsell	Outside Trust and Fiduciary bank account reconciliations are due to finance for July 2025 through March 2026, if not already submitted. These are due no later than 04/17/2026.
04/17/2026	Friday	Rebekka Wilkinson Liahona Hepworth	Report to the Division of Finance federal grants that are expected to significantly increase from prior year. Watch for email reminder with grant limits defining Type A and Type B grants for auditors that need to be reported to determine audit planning.
04/20/2026	Monday	Darin Janzen	FY27 New Year Expense and Revenue Budgets Spreadsheets Due for creation of BGE44 and BGR45 Vantage Financial Documents.
04/27/2026	Monday	Liahona Hepworth Darin Janzen	FY26 Original New Year Revenue Budgets - Tieout BGR45 Vantage Financial Documents to ensure that the revenue source code amounts tie out in total by revenue stream in the appropriation bills (i.e., federal funds, dedicated credits, expendable receipts, transfers, etc.) (Due one week after budget spreadsheet due date).
04/30/2026	Thursday	Marc Titcomb	Agencies may begin to enter New Year (FY25) purchase orders into Vantage Financial.
05/01/2026	Friday	Darin Janzen / FIS Support Group	FY27 All Budgets Transactions (BGAA, BGE44, and BGR45) loaded into Vantage Financial by State Finance (per UCA 63J-1-209(2) should be by May 15th of each year).
TBD typically early May	N/A	DHRM	Deadline to SUBMIT MASS CHANGE merit, general salary increase, labor/ COLA, market adjustments, or other salary actions. (Will be effective June xx and will be on the paycheck paid July xx).
05/08/2026	Friday	Rebekka Wilkinson Paul Bowers	Accounts Receivable Write-off documents (WO) due to OSDC. See also See FIACCT 06-01.14 or FIACCT 06-02.04.
05/11/2026	Monday	Darin Janzen	FY26 Old Year Supplemental Budget Appropriation Amended Budget Report Confirmations Due (BGAA Documents).
05/22/2026	Friday	Marc Titcomb	Review Open Purchase Orders - run COGNOS report A640 - https://ufbi.finance.utah.gov/ > Vantage Financial > Procurement Reports > A640.
05/22/2026	Friday	Marc Titcomb	Mass Change for ELCID and payroll codes begins.
05/29/2026	Friday	Marc Titcomb	Last day to make changes for Mass Change.



FY 2026 Yearend Closing Calendar - All Agencies			
Date	Day of Week	DGO / Finance Contact	Task Description
06/03/2026	Wednesday	Darin Janzen	FY26 Old Year Supplemental Expense and Revenue Budgets (BGE44 and BGR45 transactions manually entered by agency due. Must agree with the Supplemental FY26 BGAA Appropriation Budget Documents that were previously interfaced into Vantage Financial (typically due by May month end).
06/03/2026	Wednesday	Darin Janzen	Division of Finance notifies agencies of any negative line item balances requesting agencies to respond with action to resolve balances.
05/20/2026	Wednesday	Marnie Davis	Deadline to submit telephone change requests to DTS for Old Year.
06/05/2026	Friday	Liahona Hepworth	Division of Finance sends out Revenue Monitoring Reports (Dedicated Credits, Expendable Receipts, Revenue Transfers, and Federal Revenue). Departments must review and take action as necessary.
06/08/2026	Monday	Marc Titcomb	Last day that you can leave accounting period and fiscal year blank on the header of ALL documents. FIS to update Vantage Financial (BORULE)
06/09/2026	Tuesday	Marc Titcomb	Any transactions in Pend / Submit status that have a blank Budget Fiscal Year, Fiscal Year and Accounting Period in the Header section of a document will reject in the Vantage Financial system.
06/08/2026	Monday	Patricia Nelson	June Budget & Accounting Officers Meeting at 8 AM (ALL DAY)
06/18/2026	Thursday	Marnie Davis	June Period 12 DTS Preview Bill available for agencies to review
TBD typically mid June	TBD	Allison Swapp	Payroll System security updates. Submit changes for new fiscal year units to the Division of Finance Payroll using the Payroll System Access Request Form (PYS1). Specify if the units are in addition to, or a replacement for the units that are currently set up for the individual. The PYS1 is available on our web page: https://finance.utah.gov Please allow 24 hours to process your request.
TBD typically mid June	TBD	DHRM	Deadline for HR to ENTER individual changes for merit, general salary increase, labor/COLA, market adjustments, or other salary actions. (Will be effective June xx and will be on the paycheck paid July xx).
TBD typically mid June	TBD	DHRM	Deadline to APPROVE merit, general salary increase, labor/COLA, market adjustments, or other salary actions. (Will be effective June xx and will be on the paycheck paid July xx).
06/19/2026	Friday	Teresa Nguyen	Pay Period #12 ends, which is the last complete Old Year period. Also pay day for period #11, all Old Year.
TBD Typically mid June	TBD	Teresa Nguyen	Labor Distribution Profiles (LDPRs) will need to be updated for New Year coding in June but the process for payroll mass change has not yet been defined. More details to come on this.
06/22/2026	Monday	Teresa Nguyen	Last day for ESS users to enter time and/or make changes to cost distribution charges for Pay Period #12.
TBD Typically mid June	TBD	Teresa Nguyen	Last day to enter and/or make changes to Labor Distribution Profiles (LDPRs) in Vantage Payroll.
06/20/2026	Saturday	Teresa Nguyen	Pay Period #13 begins, with 10 days that will be posted to Old Year.
06/20/2026	Saturday	DHRM	Any merit, general salary increase, labor/COLA, market adjustments, or other salary changes to employee pay become EFFECTIVE as well as rates for retirement, health, dental, worker's comp, unemployment insurance and leave/termination pools and will be on the paycheck paid July 17. Payroll clerks can check "Default Cost Distribution Charging" record (Info Type 9027) for the New Year.
06/22/2026	Monday	Teresa Nguyen	Department accountants are encouraged to audit the "Timesheet Check List Report" to ensure employees are in the correct units for the new fiscal year. Run the report for Pay Period #13 to view the LDPRs



FY 2026 Yearend Closing Calendar - All Agencies			
Date	Day of Week	DGO / Finance Contact	Task Description
06/19/2026	Friday	Liahona Hepworth	Division of Finance sends out Revenue Monitoring Reports (Dedicated Credits, Expendable Receipts, Revenue Transfers, and Federal Revenue). Departments must review and take action as necessary.
06/29/2026	Monday	Marnie Davis	Deadline to submit June Period 12 DTS Preview Bill updates. Please submit request using the Billing Request Form.
06/30/2026	Tuesday	Sheena Goodsell / Michelle Barnes	<p>FISCAL YEAR CASH RECEIPT CUT-OFF DATE:</p> <p>OLD YEAR: Cash or electronic payments received <u>ON</u> or <u>BEFORE</u> June 30 are to be entered on an Old Year Cash Receipt (CR). All Old Year cash receipts should be recorded in Vantage Financial the first week of July. --Note: Old Year CRs cannot be entered into Vantage Financial Accounting period 12 after 7/6. After 7/6, Old Year CRs must be entered AS SOON AS POSSIBLE in Accounting period 13 to avoid delaying closeout. Contact DGO with any questions.</p> <p>NEW YEAR: Cash or electronic payments received <u>AFTER</u> June 30 is entered on a New Year Cash Receipt (CR) with a New Year Fiscal Year 2026 and Accounting Period 1.</p>
07/01/2026	Wednesday	Kelli Levanger	Detail training for yearend cut off and recording in the correct fiscal year and training on closing package will now be available online at https://finance.utah.gov/training/ . You will receive updates regarding the availability of training from the Vantage Financial User Group.
07/01/2026	Wednesday	Jenifer Vallejos	All e-form updates will be made available on the Division of Finance's webpage https://finance.utah.gov/state-agency-resources/forms/ . Use a separate form for Old Year and New Year days.
07/01/2026	Wednesday	Marc Titcomb	First day for New Year payments.
07/01/2026	Wednesday	Marc Titcomb	USBE Contract Roll (CT) has to be performed before the first RLPSS table load for the PO Roll process.
07/01/2026	Wednesday	Marc Titcomb	First day to mark PO, PD, DO, and GAE transactions that you want rolled to New Year. Select the "Approve for Roll" option on the Roll/Lapse Pre-Selection Table from the corresponding record's 3-dot menu, (page code RLPSS) for those transactions you want rolled to the New Year. The ongoing roll process will be run on Friday nights from July 10 to August 21. We will do a final roll on Monday, August 24th. On August 25th all unchecked transactions will lapse.
07/01/2026	Wednesday	Marc Titcomb	First day you can enter year end JVYE accrual entries. This is for transactions that cannot be completed by closeout with a normal Vantage Financial entry.
07/01/2026	Wednesday	Marc Titcomb	FIS Ops to refresh all Cost Accounting elements for New Year that were entered in Old Year after the initial load of the Chart of Accounts in April.
07/01/2026	Wednesday	Marc Titcomb	Old Year cut-off for ITI / ITAs. Only process Old Year Inter-Agency Internal transactions after this date if: (1) transaction affects only units within same line item of your Agency, or (2) if the seller notifies the buyer so the buyer can include it in their closing schedule. Do not enter a processing date later than 7/17. Record date of June 30 required for all old year ITI/ITAs
07/01/2026	Wednesday	Marc Titcomb	Reopen ACTPL table to agencies for editing.
06/22/2026	Monday	Marnie Davis	Deadline to submit telephone change requests to DTS for New Year.
07/06/2026	Monday	Marnie Davis	June Period 12 DTS Agency Bill completed in Vantage.
07/06/2026	Monday	Marc Titcomb	Last day to post Old Year documents to be included in June reports. June Month-End Reports are run (Includes the payroll for period #12). Timely close of Period 12.



FY 2026 Yearend Closing Calendar - All Agencies			
Date	Day of Week	DGO / Finance Contact	Task Description
07/02/2026	Thursday	Liahona Hepworth	Division of Finance will distribute Revenue Monitoring Report Exceptions (Dedicated Credits, Expendable Receipts, Revenue Transfers, and Federal Revenue). This will include Line Items that are at risk of lapsing during close (if applicable). Departments can and should continue to self-monitor throughout the Old Fiscal Year close process but detailed reports will not be sent since they are available through the Finance website. Departments must review, acknowledge, and take action as necessary.
07/06/2026	Monday	Rebekka Wilkinson	Review and finalize any open REs in Vantage Financial for accuracy and validity. Correct or remove invalid receivables, coordinate uncollectible receivables with OSDC, and update allowances for doubtful accounts prior to fiscal year closeout.
07/17/2026	Friday	Marnie Davis	Attorney General ISF June billings completed
07/06/2026	Monday	Marnie Davis	Deadline to submit technology invoices that need to be paid through DTS.
07/06/2026	Monday	Marnie Davis	Fleet Operations June billings completed (For Motor Pool, and Fuel Network)
07/06/2026	Monday	Marnie Davis	General Services June billings completed. (This includes publishing services, state mail, and surplus property.)
07/06/2026	Monday	Marnie Davis	UCI June billings completed.
07/06/2026	Monday	Sheena Goodsell / Michelle Barnes	ACCOUNTING PERIOD 12 CLOSES - CASH RECEIPT CUT-OFF Last day to record a CR for cash or electronic payments received <u>ON or BEFORE June 30</u> in Accounting Period 12. Cash or electronic payments received ON or BEFORE June 30 are Old Year cash receipts and <u>must be recorded in Old Year</u> . For entering or adjusting Old Year CRs after Accounting Period 12, please contact the Division of Finance for assistance.
07/06/2026	Monday	Teresa Nguyen	Last day for employees to enter time and/or make changes to cost distribution charges for Pay Period #13 (this is the DUAL Year Processing period). 10 days in June are coded to the Old Year and 4 working days in July are coded to the New Year.
07/03/2026	Friday	Teresa Nguyen	Pay period #13 ends, which is the DUAL period (10 days in June are coded to the Old Year and 4 days in July are coded to the New Year).
07/07/2026	Tuesday	Sheena Goodsell	Old Year petty cash reimbursements should be entered by this date. (Do not combine Old Year and New Year expenditures on the same form.)
07/07/2026	Tuesday	Marc Titcomb	June month-end reports AM 31 and AM 65 available. Contact Finance Support at financesupport@utah.gov to be on the Vantage Users email distribution list.
07/10/2026	Friday	Sheena Goodsell	Detail of printed warrants, held by departments but not distributed, is due to the Division of Finance (memo included in June B&A meeting).
07/10/2026	Friday	Marnie Davis	June Period 13 DTS Preview Bill available for agencies to review (won't include PP 13)
07/15/2026	Wednesday	Marnie Davis	Deadline to submit credit request or adjustments for FY2026 DTS Agency Bill charges. Please submit request using the Billing Request Form.
07/10/2026	Friday	Liahona Hepworth	Division of Finance will distribute Revenue Monitoring Report Exceptions (Dedicated Credits, Expendable Receipts, Revenue Transfers, and Federal Revenue). This will include Line Items that are at risk of lapsing during close (if applicable). Departments can and should continue to self-monitor throughout the Old Fiscal Year close process but detailed reports will not be sent since they are available through the Finance website. Departments must review, acknowledge, and take action as necessary.
07/10/2026	Friday	Teresa Nguyen	Payroll entry cut-off date for Pay Period #13 (Dual year processing period). Last day for time entry operators to enter time and/or make changes to LDPRs in Vantage.



FY 2026 Yearend Closing Calendar - All Agencies			
Date	Day of Week	DGO / Finance Contact	Task Description
07/10/2026	Friday	Marc Titcomb	All documents that are selected by 5 PM will roll into new FY. Check the "Approved" box on the Roll/Lapse Detail Pre-Selection Table, (page code: RLPSS) for those transactions you want rolled to the New Year.
07/13/2026	Monday	Marc Titcomb	July Old #1 month-end reports AM 31 and AM 65 available. Contact Finance Support at financesupport@utah.gov to be on the Vantage Users email distribution list.
07/17/2026	Friday	Marnie Davis	June Period 13 DTS Agency Bill completed in Vantage.
07/15/2026	Wednesday	Sheena Goodsell	Cutoff for claims processing for IBNR calculations / accruals for DOH Medicaid Claims and DWS Voc Rehab Claims.
07/13/2026	Monday	Marc Titcomb	Purchase Order Table Update - the RLPSS table will be available this morning for selections. The RLPSS table will reflect the most recent Purchase Order roll. Agencies review Open Purchase Orders - run COGNOS report A640 - https://ufbi.finance.utah.gov/ > Vantage Financial > Procurement Reports > A640 to determine which transactions have not been rolled to the New Year.
07/15/2026	Wednesday	Gillian Rousselle	June 30 Fixed Assets Reconciliations due to the Division of Finance.
07/07/2026	Tuesday	Gillian Rousselle	System generated Fixed Asset Adds (FA's) will default to New Year. If the fixed asset was purchased with an Old Year payment document, then change the accounting period to 13 – Old Year and Old Year budget fiscal year.
07/17/2026	Friday	Marnie Davis	Final day for processing Old Year DTS technology invoice payments.
07/17/2026	Friday	Michelle Barnes	Agencies' June depository bank account reconciliations are due to the Cash Reconciliation Accountant at the Division of Finance.
07/17/2026	Friday	Gillian Rousselle	Agency Building Lease Confirmation/Questionnaire/ contracts due back to Division of Finance.
07/17/2026	Friday	Sheena Goodsell	Trust & Agency Bank Reconciliations for April thru June are to the Division of Finance.
07/17/2026	Friday	Marc Titcomb	Last day to process all Old Year ITI / ITA between agencies where seller notified buyer.
07/17/2026	Friday	Teresa Nguyen	Final payroll for Old Year (pay period #13, ending July 03, 2026) is posted into Vantage Financial. Will be available in DataWarehouse on July 20, 2026.
07/17/2026	Friday	Marc Titcomb	Recommended last day to make any Old Year payments (GAX, PRC, or GMAs) in Vantage Financial. Old Year payments cannot be made after the August closeout date.
07/17/2026	Friday	Marc Titcomb	All documents that are selected by 5 PM will roll into new FY. Check the "Approved" box on the Roll/Lapse Detail Pre-Selection Table, (page code: RLPSS) for those transactions you want rolled to the New Year.
07/17/2026	Friday	Liahona Hepworth	Division of Finance will distribute Revenue Monitoring Report Exceptions (Dedicated Credits, Expendable Receipts, Revenue Transfers, and Federal Revenue). This will include Line Items that are at risk of lapsing during close (if applicable). Departments can and should continue to self-monitor throughout the Old Fiscal Year close process but detailed reports will not be sent since they are available through the Finance website. Departments must review, acknowledge, and take action as necessary.
07/20/2026	Monday	Marc Titcomb	July Old #2 month-end reports AM 31 and AM 65 available. Contact Finance Support at financesupport@utah.gov to be on the Vantage Users email distribution list.
07/20/2026	Monday	Marnie Davis	DFCM Facilities Management June billings completed



FY 2026 Yearend Closing Calendar - All Agencies			
Date	Day of Week	DGO / Finance Contact	Task Description
07/20/2026	Monday	Marc Titcomb	Purchase Order Table Update - the RLPSS table will be available this morning for selections. The RLPSS table will reflect the most recent Purchase Order roll. Agencies review Open Purchase Orders - run COGNOS report A640 - https://ufbi.finance.utah.gov/ > Vantage Financial > Procurement Reports > A640 to determine which transactions have not been rolled to the New Year.
07/23/2026	Thursday	Liahona Hepworth	Division of Finance will distribute Revenue Monitoring Report Exceptions (Dedicated Credits, Expendable Receipts, Revenue Transfers, and Federal Revenue). This will include Line Items that are at risk of lapsing during close (if applicable). Departments can and should continue to self-monitor throughout the Old Fiscal Year close process but detailed reports will not be sent since they are available through the Finance website. Departments must review, acknowledge, and take action as necessary.
07/23/2026	Thursday	Mark Petersen	Information regarding allowance for bad debts and for writing off specific uncollectible loans in loan funds is due to the Division of Finance.
7/17/2026	Friday	Marnie Davis	Departments not recording employee leave on the State's payroll system must report their leave balances as of June 30 to the Division of Finance
07/24/2026	Friday	Marc Titcomb	All documents that are selected by 5 PM will roll into new FY. Check the "Approved" box on the Roll/Lapse Detail Pre-Selection Table, (page code: RLPSS) for those transactions you want rolled to the New Year.
07/27/2026	Monday	Marc Titcomb	July Old #3 month-end reports AM 31 and AM 65 available. Contact Finance Support at financesupport@utah.gov to be on the Vantage Users email distribution list.
07/27/2026	Monday	Marc Titcomb	Purchase Order Table Update - the RLPSS table will be available this morning for selections. The RLPSS table will reflect the most recent Purchase Order roll. Agencies review Open Purchase Orders - run COGNOS report A640 - https://ufbi.finance.utah.gov/ > Vantage Financial > Procurement Reports > A640 to determine which transactions have not been rolled to the New Year.
07/31/2026	Friday	Gillian Rousselle	Internally Developed Computer Software tracking spreadsheet form due to the Division of Finance.
07/31/2026	Friday	Liahona Hepworth	Division of Finance will distribute Revenue Monitoring Report Exceptions (Dedicated Credits, Expendable Receipts, Revenue Transfers, and Federal Revenue). This will include Line Items that are at risk of lapsing during close (if applicable). Departments can and should continue to self-monitor throughout the Old Fiscal Year close process but detailed reports will not be sent since they are available through the Finance website. Departments must review, acknowledge, and take action as necessary.
07/31/2026	Friday	Marc Titcomb	All documents that are selected by 5 PM will roll into new FY. Check the "Approved" box on the Roll/Lapse Detail Pre-Selection Table, (page code: RLPSS) for those transactions you want rolled to the New Year.
08/03/2026	Monday	Marc Titcomb	July Old #4 month-end reports AM 31 and AM 65 available. Contact Finance Support at financesupport@utah.gov to be on the Vantage Users email distribution list.
08/04/2026	Tuesday	Patricia Nelson	Agency Closing Packages Due to the Division of Finance. Fiscal closeout typically occurs 5 weeks after fiscal year end.
08/03/2026	Monday	Marc Titcomb	JULY New Year month-end reports AM 31 and AM 65 available. Contact Finance Support at financesupport@utah.gov to be on the Vantage Users email distribution list.
08/03/2026	Monday	Marc Titcomb	Purchase Order Table Update - the RLPSS table will be available this morning for selections. The RLPSS table will reflect the most recent Purchase Order roll. Agencies review Open Purchase Orders - run COGNOS report A640 - https://ufbi.finance.utah.gov/ > Vantage Financial > Procurement Reports > A640 to determine which transactions have not been rolled to the New Year.



FY 2026 Yearend Closing Calendar - All Agencies			
Date	Day of Week	DGO / Finance Contact	Task Description
08/04/2026	Tuesday	Patricia Nelson	Certification/report of federal and other contingent liabilities as of June 30 to the Division of Finance (see certification within closing package)
08/04/2026	Tuesday	Gillian Rousselle	Fixed Assets Physical Inventory Confirmation Due to the Division of Finance.
08/07/2026	Friday	Marc Titcomb	All documents that are selected by 5 PM will roll into new FY. Check the "Approved" box on the Roll/Lapse Detail Pre-Selection Table, (page code: RLPSS) for those transactions you want rolled to the New Year.
08/18/2026	Tuesday	Rebekka Wilkinson Liahona Hepworth	Single audit information due to the Division of Finance, including the federal grants expenditures (SEFA), reconciliation schedule, and status of prior year audit findings.
08/10/2026	Monday	Marc Titcomb	Purchase Order Table Update - the RLPSS table will be available this morning for selections. The RLPSS table will reflect the most recent Purchase Order roll. Agencies review Open Purchase Orders - run COGNOS report A640 - https://ufbi.finance.utah.gov/ > Vantage Financial > Procurement Reports > A640 to determine which transactions have not been rolled to the New Year.
07/17/2026	Friday	Gillian Rousselle	Agency subscription software confirmation/questionnaire/ contracts due back to Division of Finance.
08/14/2026	Friday	Sheena Goodsell	Agencies should notify any nonprofit organization receiving state funds that they may be required to file their annual report no later than this date with the Office of the State Auditor (for reporting periods ended June 30th). File report at: https://auditor.utah.gov/audit-resources/state-agency-report-of-grants-to-non-profits/
08/14/2026	Friday	Michelle Barnes	Agencies' July depository bank account reconciliations are due to the Cash Reconciliation Accountant at the Division of Finance. Note: Old Year reconciling items MUST be resolved in order to be fully closed out.
08/14/2026	Friday	Marc Titcomb	All documents that are selected by 5 PM will roll into new FY. Check the "Approved" box on the Roll/Lapse Detail Pre-Selection Table, (page code: RLPSS) for those transactions you want rolled to the New Year.
08/17/2026	Monday	Marc Titcomb	Purchase Order Table Update - the RLPSS table will be available this morning for selections. The RLPSS table will reflect the most recent Purchase Order roll. Agencies review Open Purchase Orders - run COGNOS report A640 - https://ufbi.finance.utah.gov/ > Vantage Financial > Procurement Reports > A640 to determine which transactions have not been rolled to the New Year.
08/17/2026	Monday	Marc Titcomb	Documents can now be entered with a blank Accounting Period and Fiscal Year in the header.
08/21/2026	Friday	Gillian Rousselle	Final Old Year (period 13) Fixed Asset Reconciliation due to the Division of Finance.
08/21/2026	Friday	Gillian Rousselle	Last day for Old Year Vantage Financial adjustments to Fixed Assets. Note: Adjustments to fixed assets may impact closing package.
08/21/2026	Friday	Marc Titcomb	All documents that are selected by 5 PM will roll into new FY. Check the "Approved" box on the Roll/Lapse Detail Pre-Selection Table, (page code: RLPSS) for those transactions you want rolled to the New Year.
08/24/2026	Monday	Marc Titcomb	Purchase Order Table Update - the RLPSS table will be available this morning for selections. The RLPSS table will reflect the most recent Purchase Order roll. Agencies review Open Purchase Orders - run COGNOS report A640 - https://ufbi.finance.utah.gov/ > Vantage Financial > Procurement Reports > A640 to determine which transactions have not been rolled to the New Year.



FY 2026 Yearend Closing Calendar - All Agencies			
Date	Day of Week	DGO / Finance Contact	Task Description
08/24/2026	Monday	Marc Titcomb	FINAL Roll - All documents that are selected by 5 PM will roll into new FY. Check the "Approved" box on the Roll/Lapse Detail Pre-Selection Table, (page code: RLPSS) for those transactions you want rolled to the New Year. This is the last opportunity for agencies to roll documents into the new fiscal year.
08/25/2026	Tuesday	Marc Titcomb	All Purchase orders that have not been rolled into the New Year will automatically be lapsed today at 5 PM. These orders will no longer be available to move into the New Year.
08/29/2025	Friday	Mechelle Mounts	Vantage Financial Security Annual Review form due. Form found at https://finance.utah.gov/wp-content/uploads/Vantage Financial-SECURITY_ANNUAL_REVIEW_FORM.pdf
08/31/2026	Monday	Kelli Levanger	Vantage Financial period 13 close.

(Continues on next page.)



FY 2026 Yearend Closing Calendar - Agency Specific Deadlines				
Date	Day of Week	Agency	DGO Finance Contact	Task Description
6/3/2026	Wednesday	UTA, PEHP & URS	Devin Anthony	12/31/2025 final statements, footnotes, and additional disclosures due
7/3/2026	Friday	DHRM	Teresa Nguyen	Last day for DHRM to make EPM updates with effective dates in PP 13 (up through 07/03/2026)
7/10/2026	Friday	TAX	Darin Janzen	Email to the DGO Division of Finance the Sales Tax Clearing Allocation spreadsheet (6 months moving average) that will be used in the 5 and 45 day tax accrual yearend JVA entries. (Source Scott Stevens, Tax Commission)
7/15/2026	Wednesday	DHHS / DWS	Sheena Goodsell	Cutoff for claims processing for IBNR calculations / accruals for DHHS Medicaid Claims and DWS Voc Rehab Claims.
7/15/2026	Wednesday	STO	Sheena Goodsell	Treasury Investment Fund supporting documentation for fiscal year activity and year-end balances due.
7/13/2026	Monday	TAX	Darin Janzen	5 Business Days Tax Accrual report from the Tax Commission due to the DGO Division of Finance.
7/17/2026	Friday	ORS	Rebekka Wilkinson	ORS accounts receivable balances as of June 30 are due.
8/5/2026	Wednesday	Courts	Devin Anthony	Court's A/R data to complete accrual entry for ACFR due.
7/27/2026	Monday	Corrections	Sheena Goodsell	Dept. of Correction's A/R data to complete accrual entry for ACFR due.
7/27/2026	Monday	DHHS	Devin Anthony	Department of Health Vaccine Inventory Commodity memo due.
7/27/2026	Monday	USBE	Devin Anthony	Education Food Commodity memo due.
7/30/2026	Thursday	DWS, DEQ, DNR	Mark Petersen	Escrow account information for escrows held at separate banks and with PTIF due to State Finance
7/30/2026	Thursday	DWS	Mark Petersen	Total amount of grants issued for DWS Capital Budget CIB fund grant reimbursements made out of the GF due to State Finance
7/30/2026	Thursday	DWR / DWS / DEQ / GOEO / UDOT / UDAF	Mark Petersen	Loan and grant commitments as of June 30 from Water Resources, DWS (Community Impact & Housing), and DEQ (Water Quality & Drinking Water) are due to DGO State Finance.
8/3/2026	Monday	DFCM	Kelli Levanger	DFCM close-out items submitted to Finance: Capital Projects revenues and expenditures, including receivables and accrued expenditures, should be closed out by this date. Encumbrance Year-end Balances, listed by Project. Statewide Planning Fund Report; this report gives the unencumbered balance for the planning fund as of June 30.
8/3/2026	Monday	TAX	Darin Janzen	Email to the DFO Division of Finance the Insurance Premium Tax Clearing Allocation percentages that will be used in the 45 day tax accrual yearend JVA entry. (Source: Cai-Peng Conway, Tax Commission)
8/3/2026	Monday	TAX	Darin Janzen	BSA 5305 Tax Refunds Payable entries. JVYE 120 UR unearned revenue entries are received and booked in Vantage Financial by the Tax Commission for tax refund payables in Funds 0055, 1000, 2480, and 2800.
8/3/2026	Monday	DFCM	Gillian Rousselle	Construction-in-Progress "Project Account Balances" – list of closed projects to be capitalized.



FY 2026 Yearend Closing Calendar - Agency Specific Deadlines				
Date	Day of Week	Agency	DGO Finance Contact	Task Description
8/3/2026	Monday	DFCM	Gillian Rousselle	Provide a schedule of the amount of CIP transferred to colleges and universities for completed projects.
8/3/2026	Monday	DFCM	Gillian Rousselle	Construction Project Commitments.
8/3/2026	Monday	UDOT	Gillian Rousselle	Construction-in-Progress “Project Account Balances” – list of closed projects to be capitalized.
8/3/2026	Monday	DFCM	Darin Janzen	DFCM expenditure cutoff for capital project – Expenditures > or = to \$100,000 will be booked in Old Year. Expenditures < \$100,000 will be tracked on a spreadsheet and paid in New Year.
8/18/2026	Tuesday	All State Agencies	Rebekka Wilkinson	Single audit information due to the Division of Finance, including the federal grants expenditures (SEFA), reconciliation schedule, and status of prior year audit findings.
8/10/2026	Monday	DHHS	Darin Janzen	List of PRISM payments to state agencies due to the DGO Division of Finance between Depts. 250 and 270 for DHHS. (Source: Lindsay Harris, DHHS)
8/14/2025	Thursday	TAX	Darin Janzen	45 Day Tax Accrual report cut-off date. The 45 day tax accrual report and supporting documentation spreadsheets (July 1st through and including August 14th = 45 calendar days) from the Tax Commission will be due to the DGO Division of Finance by the August 25th. NOTE: If Aug. 14th falls on a weekend, then include the weekend credit cards and Echecks (with no pending future ACH warehouse date) received in the 45 day report.
8/4/2025	Monday	DFCM	Patricia Nelson	Submit completed Enterprise Fund (ABC, UCI, etc.) project ledger sheets, including any ledgers for projects closed during the fiscal year
8/14/2026	Friday	USBE	Sheena Goodsell	USBE yearend Payables and their funding source information as of June 30 is due.
8/14/2026	Friday	DWS / USOR	Sheena Goodsell	Rehabilitation claims accrual information due.
8/24/2026	Monday	UDOT	Rebekka Wilkinson	UDOT information to reclassify FHWA revenue for capital projects due (done after the 45-day accrual).
8/24/2026	Monday	TAX	Darin Janzen	45 Day Tax Accrual report and supporting documentation spreadsheets due to the DGO Division of Finance from the Tax Commission. (Source: Vaun Johnson, Tax Commission)
8/25/2026	Tuesday	UDOT	Devin Anthony	UDOT Contractor Commitments amounts for ACFR footnote disclosure: •Cutoff posting payments to the XE appropriation line, •Commitments report due to the Division of Finance
8/24/2026	Monday	DFCM	Gillian Rousselle	Depreciation data provided to Division of Finance
8/31/2026	Monday	UDOT & DFCM	Devin Anthony	Detail of Contractor Retainage Escrow Accounts due to Finance.
9/1/2026	Tuesday	DHHS	Sheena Goodsell	Medicaid accrual information due.



FY 2026 Yearend Closing Calendar - Agency Specific Deadlines				
Date	Day of Week	Agency	DGO Finance Contact	Task Description
9/1/2026	Tuesday	TAX	Darin Janzen	Tax Commission's Net A/R data (as of August 31) to complete tax receivable accrual entries for ACFR is due to the DGO Division of Finance (Source Cory Almendinger, Tax Commission): 1. Year Allowances and Receivable Balances 2. Final Individual Income Tax Receivable 3. Subsequent Assessment (Bell Curve) Receivable 4. Tax Credit Balances Payable 5. Worklist Refunds Payable
9/11/2026	Friday	PEHP	Marnie Davis	PEHP to send fiscal year information for ACFR footnotes and SWCAP retained earnings reconciliations to Division of Finance
9/15/2026	Tuesday	DEQ & Labor Commission	Mark Petersen	Actuary reports for Employers' Reinsurance Fund, Uninsured Employers Fund, and Petroleum Underground Storage Tank Fund due to State Finance
9/15/2026	Tuesday	DWS	Mark Petersen	Breakout of long term A/R for Fund 5110 between SAF assessed and Benefit Overpayments and Amount of the receivables made up of Federal funds 'due to State Finance
9/15/2026	Tuesday	Utah Beef Council	Mark Petersen	Draft Statement and Notes for the Utah Beef Council due to State Finance
9/29/2026	Tuesday	College & Universities	Devin Anthony	All Colleges, Universities and other Component Unit Entities final statements, footnotes, and additional disclosures due. Entities include: Heber Valley RR Utah State Fair Authority Military Installation Development Authority (MIDA) Utah Communication Authority (UCA) Public Employees Health Program (PEHP) Utah Retirement Systems Utah Transit Authority Utah State Schools for the Deaf and the Blind (USDB) - completed by State Finance Utah Inland Port Authority Point of the Mountain State Land Auth (Fund 9212) (Dept 964) - completed by State Finance Colorado River Authority of Utah UETN / KUEN Utah Water Ways Partnership Utah Lake Authority
9/30/2026	Wednesday	SITFO	Sheena Goodsell	SITFO audited financial statements due.
10/2/2026	Friday	Comp Units	Rebekka Wilkinson	Single audit information due to the Division of Finance, including the federal grants expenditures (SEFA), reconciliation schedule, and status of prior year audit findings.
10/9/2026	Friday	All Comp Units	Devin Anthony	1st (of 2) Subsequent events questionnaire due.
11/10/2026	Tuesday	All Comp Units	Devin Anthony	2nd (of 2) Subsequent events questionnaire due.