



State of Utah

GARY R. HERBERT
Governor

SPENCER J. COX
Lieutenant Governor

Department of Administrative Services

Tani Pack Downing
Executive Director

Division of Finance
John C. Reidhead, CPA
Director

April 19, 2017

Kelly James
P.O. Box 970721
Orem, UT 84097

Dear Kelly James,

This letter is in response to your GRAMA request dated April 7, 2017. I'm sending the information we have in the Division of Finance. The Division of Finance includes the "Office of Utah's Transparency". There is no separate Office of Transparency, but financial transparency and the website is one of our functions.

Here is a response to the specific items in your request.

1. You requested the salaries of the highest officer for five specific Utah special districts and you mentioned that information was not available for review and download from the transparency website.

Response: Unfortunately, we are dependent on the special districts and other participating entities for the information they upload. So, we do not have possession of that information. You would need to request the information from the specific special district.

2. You requested a copy of the letter from John Reidhead to Gunnison Valley Hospital regarding the applicability of GRAMA. This letter was sent prior to the January 8, 2013 Transparency Advisory Board Meeting.

Response: A copy of the letter is attached.

3. You requested the total number of "special districts" in Utah.

Response: Ryan Roberts from the Office of the Utah State Auditor will be responding to this part of your request.

4. You requested "the names of all special service districts required to submit data to the Utah transparency website but did not submit that required data from 2010 to present".

Response: Our transparency specialist prepared the attached Excel spreadsheet. The spreadsheet is to show those special service districts that are missing information since 2010.

Regarding the spreadsheet, please note the following:

A. If a cell on the spreadsheet is blank, that means the SSD complied and submitted their information. If there is an entry in a cell, that indicates data that has not been submitted.

B. Only special service districts with annual revenues or expenditures greater than \$1,000,000 were required to submit information to the website as of May 2011 (for 2010 information) up until January 1, 2017. Those under \$1,000,000 do not have to start to comply until January 1, 2017, and those under \$100,000 do not have to comply until July 1, 2017. The first due date for SSD's under \$1,000,000 to submit information is April 30, 2017. And the first due date for SSD's under \$100,000 is October 31, 2017. Because these initial due dates have not passed, we have excluded these smaller SSD's from the spreadsheet. However, some of these entities have already submitted information.

C. The list only includes special service districts created under *Utah Code* Title 17D Chapter 1. We track the special service districts separately from local districts and public transit districts based on the transparency statutes in *Utah Code* Title 63A-3-405.

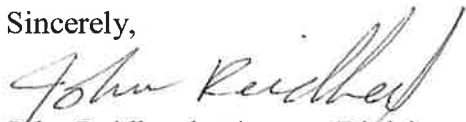
You have the right to appeal any decision we've made in responding to your request by filing a notice of appeal within 30 days to:

Ken Hansen, Deputy Director
Department of Administrative Services
3120 State Office Building
Salt Lake City, UT 84114

A notice of appeal must contain the following: petitioners name; mailing address; daytime telephone number; and relief sought. The notice of appeal may also include a short statement of facts, reasons, and legal authority in support of the appeal.

If you have any questions, please do not hesitate to email me or call me at 801-538-3020.

Sincerely,



John Reidhead, Director, Division of Finance
Transparency Advisory Board Member



State of Utah

GARY R. HERBERT
Governor

GREG BELL
Lieutenant Governor

Department of Administrative Services

Kimberly K. Hood
Executive Director

Division of Finance

John C. Reidhead, CPA
Director

October, 30, 2012

Mark Dalley, Administrator
Gunnison Valley Hospital
64 East 100 North
Gunnison, Utah, 84636

RE: Reporting Financial and Employee Compensation Data to State's transparency website.

Dear Mr. Dalley:

The Utah Transparency Advisory Board (Board) has been considering the Gunnison Valley Hospital's (Hospital) request to be exempted from the statutory requirements to report financial and employee compensation data (data) on the State's transparency website. The transparency reporting statutory deadline for Special and Local Service Districts was May 15, 2011. See Utah Code 63A-3-405(2)(a).

The Board has considered in some of its previous meetings the Hospital's underlying arguments to their exemption request. However, at its last meeting on September 20, 2012, the Board approved a motion for the Division of Finance to notify the Hospital that the threshold for complying with the State's transparency statute is whether the Hospital is exempt from providing this type of data under the State's Governmental Records and Management Act (GRAMA). See Utah Code 63G-2.

The Board members, including Senator Wayne Neiderhauser - Board Chair, agreed that if the Hospital is subject to GRAMA, and must comply with a GRAMA request for this type of data, then the Hospital should comply with the transparency statute and submit information to the State's transparency website.

If the Hospital can provide the Board with specific citations from GRAMA that would clearly exempt the Hospital from complying with a GRAMA request for this type of data, then the Board would likely exempt the Hospital from the requirement to submit this type of information to the State's transparency website.

If the Hospital is subject to GRAMA and still does not believe they should be required to submit data to the State's transparency website, then the Board recommended that the Hospital pursue legislation to exempt the Hospital from the State's transparency statute.



The Board will be meeting again on January 8, 2013, at 8:00 a.m. in room 415 of the State Capitol and may make a final decision on this matter. Therefore, the Board invites Hospital representatives to attend the January meeting to provide any additional input or information related to your request for an exemption.

If you have any questions, please free to contact me at 801-538-3020 or jreidhead@utah.gov.

Sincerely,

John Reidhead, Director

CC: Senator Wayne Neiderhauser, Chair, Utah Transparency Advisory Board
Brian Murray, CFO, Gunnison Valley Hospital
David Gessel, Utah Hospital Association
Verleen Striblen, Chair, Canyonlands Health Care Service District Admin. Control Board
Stephen Howells, CFO, Kane County Hospital
Phil Lowe, CEO, San Juan Health Care Services District
Brenda Lee, Assistant Director, Division of Finance
Darrell Swensen, Transparency Coordinator, Division of Finance



April 19, 2017					State of Utah Division of Finance											
					Utah Public Finance Website											
					Transparency Special Service Districts *											
					Data Missing on Transparency Website											
					Financial Data					Employee Compensation Data						
	Reporting	2010 or	2011 or	2012 or	2013 or	2014 or	2015 or		2010 or	2011 or	2012 or	2013 or	2014 or	2015 or		
	Special Service Districts	Period	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	2016	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	2016
1	Canyonlands Health Care Special Service District	Calendar	Year							Annual	Annual	Annual	Annual			
2	Carbon County Rec. & Trans. Spec Serv Dist	Calendar	Q3-Q4			Year	Year	Year	Year		Annual		Annual	Annual	Annual	Annual
3	Castle Valley Special Service District	Calendar										Annual				
4	Duchesne County Special Service District #2	Calendar	Year	Year												
5	Emery Water Conservancy District	Calendar									Annual	Annual	Annual			Annual
6	Gunnison Valley Hospital Special Service District	Fiscal	Year	Year						Annual	Annual					
7	Kane County Human Resource SSD (Hospital)	Calendar	Year	Year	Year					Annual	Annual	Annual				
8	Mountain Regional Water Special Service District	Calendar	Year													Annual
9	North Fork Special Service District	Calendar							Year							Annual
10	North Pointe Solid Waste Spec Serv District	Calendar							Q4	Annual	Annual					
11	San Juan Health Care Services District	Calendar	Year	Year	Year	Year	Year			Annual	Annual	Annual	Annual			
12	Snyderville Basin Special Recreation District	Calendar														Annual
13	Taylor-West Weber Water Improvement District	Calendar														Annual
14	Timberlakes Water Special Service District	Calendar									Annual					
15	Timpanogos Special Service District	Calendar														Annual
16	Uintah Health Care Special Service District	Calendar		Year	Year	Year				Annual	Annual	Annual	Annual			
17	Uintah Transportation Special Service District	Calendar														Annual
18	Wasatch County Service Area #1	Calendar							Year							
19	Wasatch Mental Health Services SSD	Fiscal								Annual	Annual	Annual	Annual	Annual	Annual	
20	Washington County Special Service District #1	Calendar							Q3-Q4							Annual
21	Weber Housing Authority	Calendar														Annual
22	Western Kane County Special Service District #1	Calendar							Q4							Annual
	* Utah Code 63A-3-401 Defines as per Utah Code 17D, Chapter 1, Special Service District Act and the Transparency Advisory Board Policy excluded entities below \$1 million in annual budget.															
	Financial Data (expense and revenue) is submitted quarterly and Employee Compensation Data is submitted once per year.															
	NOTE: Not all entities reporting on the Transparency website have Employee Compensation because some entities do not issue the employee's W-2 (use city or county employees) or issue 1099's for contract labor.															