



UTAH STATE BOARD OF EDUCATION

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Martell Menlove, Chief Executive Officer
Lorraine Austin, Board Secretary

MEMORANDUM

TO: Members, Utah State Board of Education

FROM: Martell Menlove, Ph.D.
Chief Executive Officer

DATE: May 9, 2014

DISCUSSION: USOE, USDB, USOR Quarterly Budget Review Continuation

Background:

Due to time limitations in the April Finance Committee, the Committee requested that the discussion over the quarterly budget review continue in the May meeting.

As recommended by the Finance Committee, the Associate Superintendent for Business and Operations and staff from the Internal Accounting Section will continue discussing the financial report concerning the Utah State Office of Education (USOE), Utah Schools for the Deaf and Blind (USDB), and Utah State Office of Rehabilitation (USOR) for the second quarter of fiscal year 2013/14.

Key Points:

The Finance Committee will receive the financial reports and have the opportunity to ask questions concerning fiscal operations for each agency under the direction of the Board.

Anticipated Action:

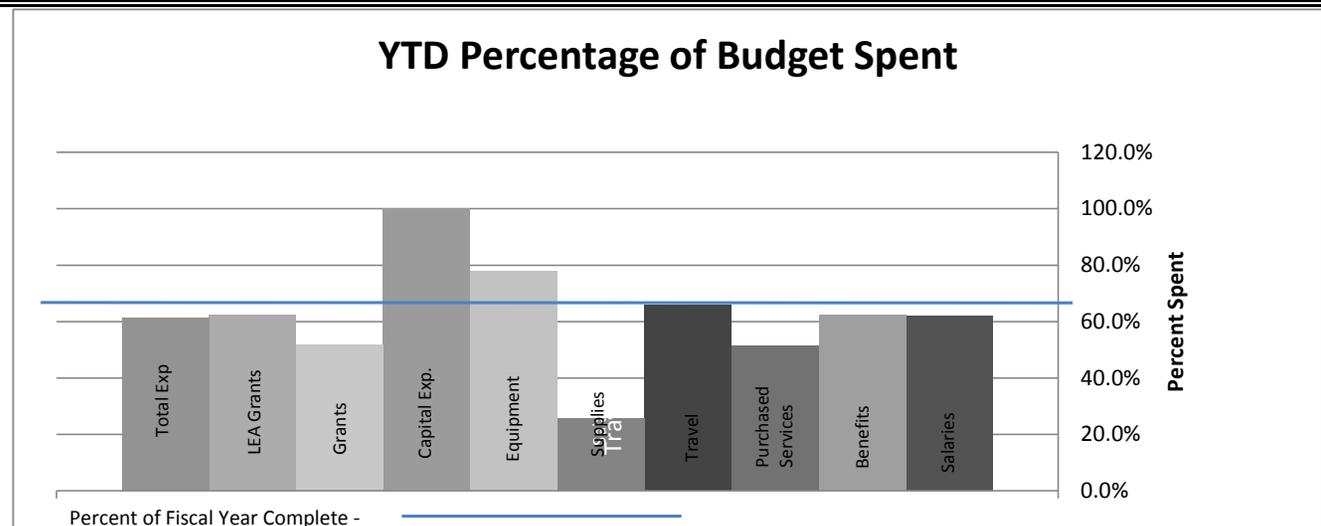
No action is required.

Contact: Bruce Williams, Associate Superintendent, 801-538-7514
Gary Belliston, Finance Director, 801-538-7627

**Utah State Board of Education Financial Report
Fiscal Year 2014
Month Ending February 28, 2014
Agency Totals**

% of FY Complete -	66.7%
# of FTE Staff -	1092.55

Description	Budget	Current Month Expenditures	YTD Expenditures	Encumbrance	Budget Balance	% of Budget Spent
EXPENDITURES						
Salaries	54,134,300	4,099,300	33,613,700	-	20,520,600	62.1%
Benefits	28,387,000	2,190,900	17,739,800	-	10,647,200	62.5%
Purchased Services	47,556,100	1,104,100	24,193,600	315,200	23,047,300	51.5%
Travel	1,312,000	123,200	864,200	-	447,800	65.9%
Supplies & Materials	37,056,600	597,300	8,003,800	1,436,200	27,616,600	25.5%
Equipment	3,493,400	14,100	1,061,400	1,654,300	777,700	77.7%
Capital Expenditures	226,000	96,300	149,600	76,400	-	100.0%
TOTAL EXPENDITURES	172,165,400	8,225,200	85,626,100	3,482,100	83,057,200	51.8%
Grants & Transfers to Other Agencies	127,945,900	7,497,900	58,126,000	2,500	69,817,400	45.4%
Flow Through Funds to LEAs	3,184,226,800	241,199,000	1,991,084,500	-	1,193,142,300	62.5%
TOTAL EXP. & FLOW THROUGH	3,484,338,100	256,922,100	2,134,836,600	3,484,600	1,346,016,900	61.4%
REVENUES						
	Budget	Current Month	YTD Revenues	Encumbrance	Balance	% Received
State Sources	2,795,454,600	221,330,600	1,858,519,700	204,400	936,730,500	66.5%
Federal Sources	625,344,400	31,990,300	252,256,500	2,068,100	371,019,800	40.7%
Other Sources	63,539,000	3,601,300	24,060,500	1,212,300	38,266,200	39.8%
TOTAL REVENUES & SOURCES	3,484,338,000	256,922,200	2,134,836,700	3,484,800	1,346,016,500	61.4%

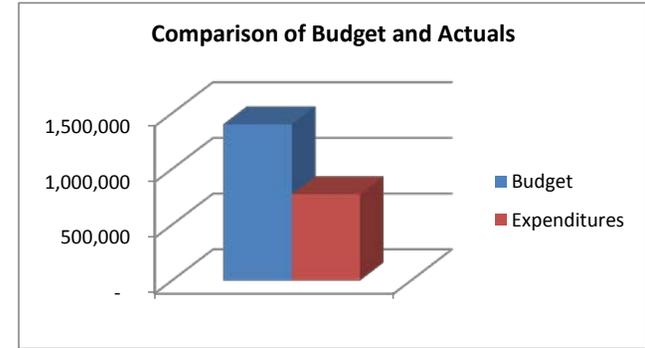


**Department Budget & Expenditures Breakdown
For Fiscal Year 2014
Month Ended 02/28/2014**

% of FY Complete - 66.7%

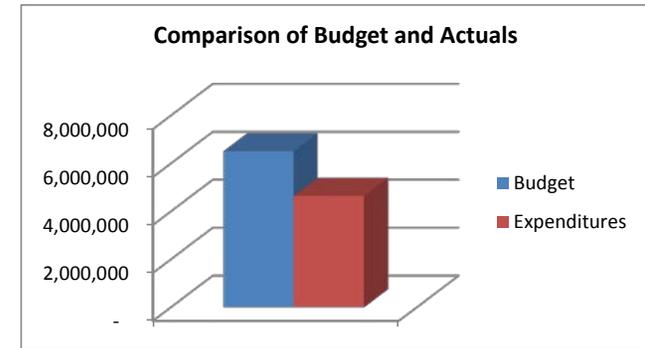
of FTE Staff - 4

Board of Education					
Description	Budget	Year-to-date Expenditures	Encumbrances	Budget Balance	% Spent
Salaries	369,500	244,800	-	124,700	66.25%
Benefits	292,800	175,600	-	117,200	59.97%
Purchased Services	43,400	20,600	100	22,700	47.70%
Travel	67,200	59,300	-	7,900	88.24%
Supplies & Materials	526,800	154,300	58,100	314,400	40.32%
Equipment	13,800	8,900	200	4,700	65.94%
Capital Expenditures	-	-	-	-	0.00%
TOTAL EXPENDITURES	1,313,500	663,500	58,400	591,600	54.96%
Flow Through	86,500	49,800	-	36,700	57.57%
Total Exp. & Flow Thru	1,400,000	713,300	58,400	628,300	55.12%



of FTE Staff - 47.4

Administration					
Description	Budget	Year-to-date Expenditures	Encumbrances	Budget Balance	% Spent
Salaries	2,666,700	1,793,600	-	873,100	67.26%
Benefits	1,389,200	853,600	-	535,600	61.45%
Purchased Services	869,900	450,100	5,800	414,000	52.41%
Travel	16,900	9,300	-	7,600	55.03%
Supplies & Materials	1,169,800	549,600	590,800	29,400	97.49%
Equipment	260,500	220,200	40,300	-	100.00%
Capital Expenditures	-	-	-	-	0.00%
TOTAL EXPENDITURES	6,373,000	3,876,400	636,900	1,859,700	70.82%
Flow Through	136,400	129,700	-	6,700	95.09%
Total Exp. & Flow Thru	6,509,400	4,006,100	636,900	1,866,400	71.33%



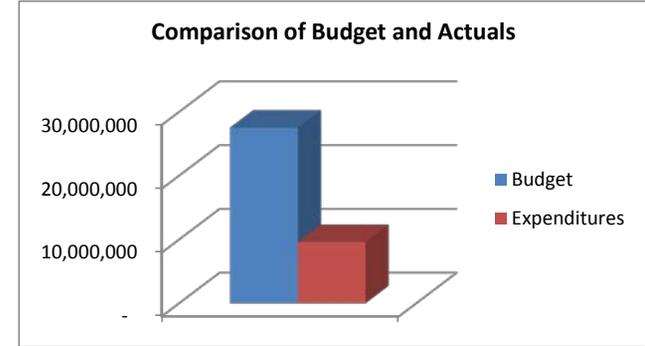
Note: The (443,800) in Budget Balance is a result of maintenance costs and insurance that have not been distributed to the other divisions.

**Department Budget & Expenditures Breakdown
For Fiscal Year 2014
Month Ended 02/28/2014**

% of FY Complete - 66.7%

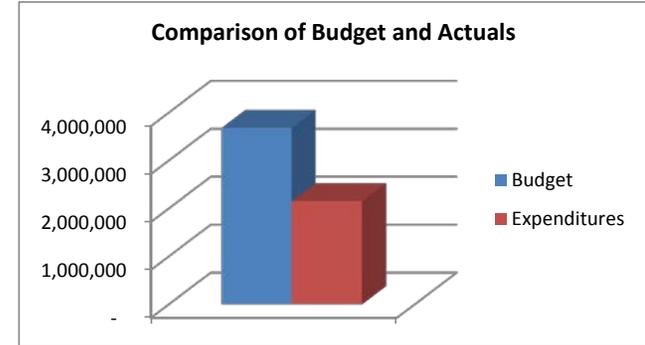
of FTE Staff - 24

Assessment and Accountability					
Description	Budget	Year-to-date Expenditures	Encumbrances	Budget Balance	% Spent
Salaries	1,348,100	906,800	-	441,300	67.27%
Benefits	702,500	477,300	-	225,200	67.94%
Purchased Services	17,561,400	6,701,000	-	10,860,400	38.16%
Travel	27,600	14,000	-	13,600	50.72%
Supplies & Materials	5,536,500	88,900	(700)	5,448,300	1.59%
Equipment	16,400	7,500	6,300	2,600	84.15%
Capital Expenditures	-	-	-	-	0.00%
TOTAL EXPENDITURES	25,192,500	8,195,500	5,600	16,991,400	32.55%
Flow Through	2,325,000	1,410,500	-	914,500	60.67%
Total Exp. & Flow Thru	27,517,500	9,606,000	5,600	17,905,900	34.93%



of FTE Staff - 4

Charter School Board					
Description	Budget	Year-to-date Expenditures	Encumbrances	Budget Balance	% Spent
Salaries	311,900	167,500	-	144,400	53.70%
Benefits	133,500	71,000	-	62,500	53.18%
Purchased Services	402,100	3,000	4,600	394,500	1.89%
Travel	28,100	11,400	-	16,700	40.57%
Supplies & Materials	578,000	49,300	(3,800)	532,500	7.87%
Equipment	5,900	2,600	1,300	2,000	66.10%
Capital Expenditures	-	-	-	-	0.00%
TOTAL EXPENDITURES	1,459,500	304,800	2,100	1,152,600	21.03%
Flow Through	2,216,900	1,840,100	-	376,800	83.00%
Total Exp. & Flow Thru	3,676,400	2,144,900	2,100	1,529,400	58.40%

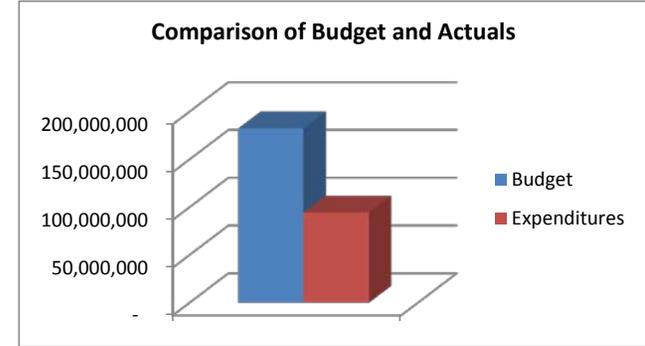


**Department Budget & Expenditures Breakdown
For Fiscal Year 2014
Month Ended 02/28/2014**

% of FY Complete - 66.7%

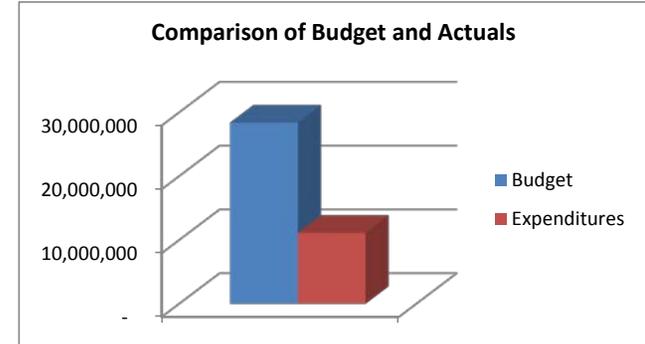
of FTE Staff - 22

Child Nutrition Programs					
Description	Budget	Year-to-date Expenditures	Encumbrances	Budget Balance	% Spent
Salaries	1,095,900	645,700	-	450,200	58.92%
Benefits	709,400	347,400	-	362,000	48.97%
Purchased Services	253,400	323,500	-	(70,100)	127.66%
Travel	45,300	46,900	-	(1,600)	103.53%
Supplies & Materials	248,300	157,800	22,800	67,700	72.73%
Equipment	83,600	83,600	-	-	100.00%
Capital Expenditures	-	-	-	-	0.00%
TOTAL EXPENDITURES	2,435,900	1,604,900	22,800	808,200	66.82%
Flow Through	180,073,800	92,822,200	-	87,251,600	51.55%
Total Exp. & Flow Thru	182,509,700	94,427,100	22,800	88,059,800	51.75%



of FTE Staff - 37.5

Career and Technology Education					
Description	Budget	Year-to-date Expenditures	Encumbrances	Budget Balance	% Spent
Salaries	1,982,100	1,423,000	-	559,100	71.79%
Benefits	1,085,100	697,000	-	388,100	64.23%
Purchased Services	219,500	194,500	13,000	12,000	94.53%
Travel	80,700	64,600	-	16,100	80.05%
Supplies & Materials	2,511,300	299,700	208,400	2,003,200	20.23%
Equipment	20,800	20,300	1,600	(1,100)	105.29%
Capital Expenditures	-	-	-	-	0.00%
TOTAL EXPENDITURES	5,899,500	2,699,100	223,000	2,977,400	49.53%
Flow Through	22,492,400	8,199,500	-	14,292,900	36.45%
Total Exp. & Flow Thru	28,391,900	10,898,600	223,000	17,270,300	39.17%

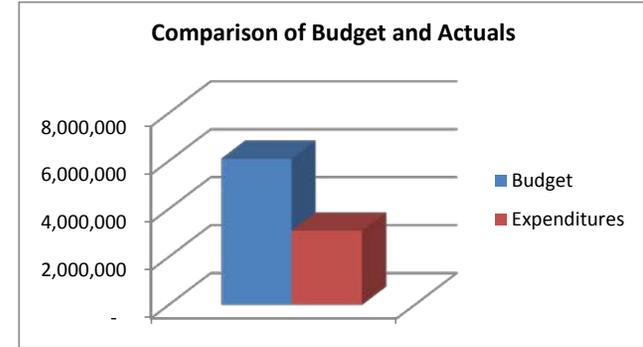


**Department Budget & Expenditures Breakdown
For Fiscal Year 2014
Month Ended 02/28/2014**

% of FY Complete - 66.7%

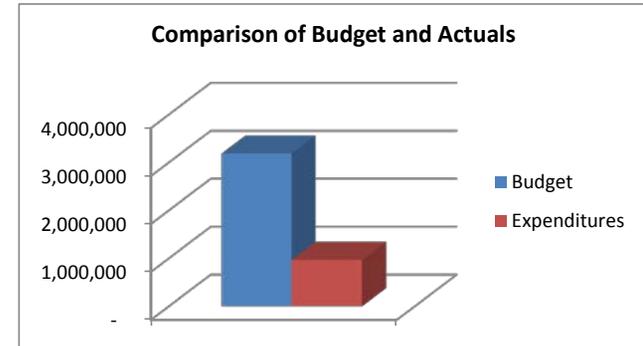
of FTE Staff - 35

District Computer Services					
Description	Budget	Year-to-date Expenditures	Encumbrances	Budget Balance	% Spent
Salaries	2,115,200	1,346,800	-	768,400	63.67%
Benefits	1,210,300	707,700	-	502,600	58.47%
Purchased Services	157,600	96,400	500	60,700	61.48%
Travel	6,300	900	-	5,400	14.29%
Supplies & Materials	949,900	207,000	35,100	707,800	25.49%
Equipment	1,100	500	-	600	45.45%
Capital Expenditures	-	-	-	-	0.00%
TOTAL EXPENDITURES	4,440,400	2,359,300	35,600	2,045,500	53.93%
Flow Through	1,660,300	694,700	-	965,600	41.84%
Total Exp. & Flow Thru	6,100,700	3,054,000	35,600	3,011,100	50.64%



of FTE Staff - 0

Educational Contracts					
Description	Budget	Year-to-date Expenditures	Encumbrances	Budget Balance	% Spent
Salaries	-	-	-	-	0.00%
Benefits	-	-	-	-	0.00%
Purchased Services	-	-	-	-	0.00%
Travel	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	0.00%
Equipment	-	-	-	-	0.00%
Capital Expenditures	-	-	-	-	0.00%
TOTAL EXPENDITURES	-	-	-	-	0.00%
Flow Through	3,184,700	972,100	-	2,212,600	30.52%
Total Exp. & Flow Thru	3,184,700	972,100	-	2,212,600	30.52%

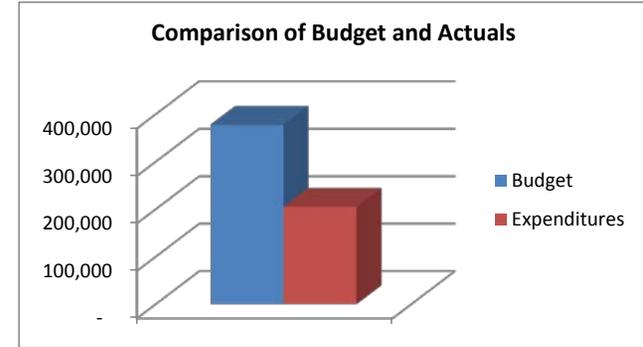


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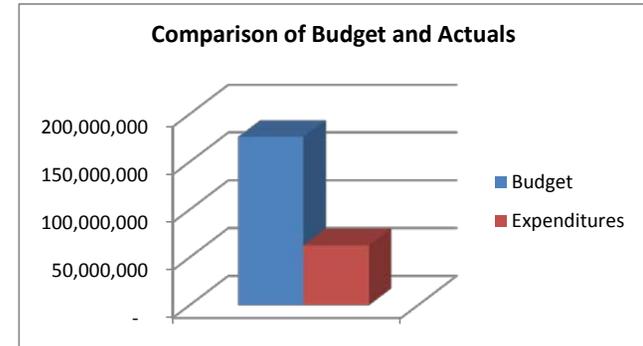
of FTE Staff - 3

Educational Equity					
Description	Budget	Year-to-date Expenditures	Encumbrances	Budget Balance	% Spent
Salaries	188,300	119,000	-	69,300	63.20%
Benefits	106,500	64,800	-	41,700	60.85%
Purchased Services	11,800	900	-	10,900	7.63%
Travel	3,500	400	-	3,100	11.43%
Supplies & Materials	30,900	13,900	5,800	11,200	63.75%
Equipment	-	-	-	-	0.00%
Capital Expenditures	-	-	-	-	0.00%
TOTAL EXPENDITURES	341,000	199,000	5,800	136,200	60.06%
Flow Through	37,100	-	-	37,100	0.00%
Total Exp. & Flow Thru	378,100	199,000	5,800	173,300	54.17%



of FTE Staff - 17.25

ESEA and Special Programs					
Description	Budget	Year-to-date Expenditures	Encumbrances	Budget Balance	% Spent
Salaries	1,042,000	652,200	-	389,800	62.59%
Benefits	572,400	357,100	-	215,300	62.39%
Purchased Services	221,400	173,500	6,000	41,900	81.07%
Travel	35,300	30,100	-	5,200	85.27%
Supplies & Materials	2,306,700	183,900	1,300	2,121,500	8.03%
Equipment	39,000	20,500	2,200	16,300	58.21%
Capital Expenditures	-	-	-	-	0.00%
TOTAL EXPENDITURES	4,216,800	1,417,300	9,500	2,790,000	33.84%
Flow Through	172,115,100	61,436,900	-	110,678,200	35.70%
Total Exp. & Flow Thru	176,331,900	62,854,200	9,500	113,468,200	35.65%

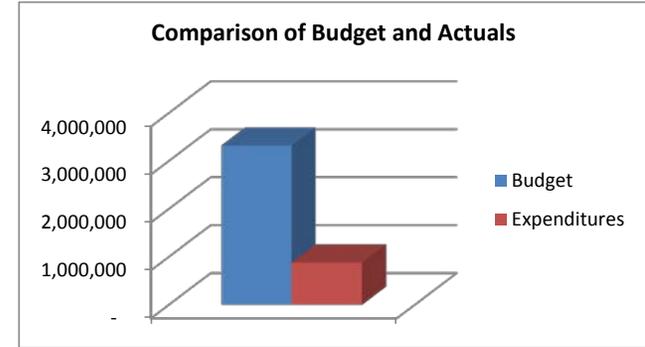


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For Fiscal Year 2014
Month Ended 02/28/2014**

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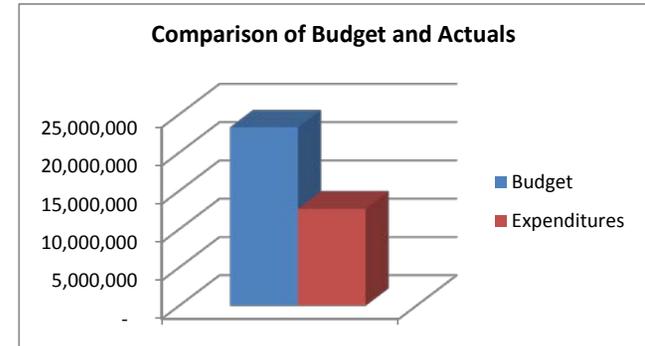
of FTE Staff - 0

Fine Arts (POPS)					
Description	Budget	Year-to-date Expenditures	Encumbrances	Budget Balance	% Spent
Salaries	-	-	-	-	0.00%
Benefits	-	-	-	-	0.00%
Purchased Services	-	-	-	-	0.00%
Travel	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	0.00%
Equipment	-	-	-	-	0.00%
Capital Expenditures	-	-	-	-	0.00%
TOTAL EXPENDITURES	-	-	-	-	0.00%
Flow Through	3,325,000	883,600	-	2,441,400	26.57%
Total Exp. & Flow Thru	3,325,000	883,600	-	2,441,400	26.57%



of FTE Staff - 2.9

Grants and Contracts					
Description	Budget	Year-to-date Expenditures	Encumbrances	Budget Balance	% Spent
Salaries	205,400	106,300	-	99,100	51.75%
Benefits	82,600	47,100	-	35,500	57.02%
Purchased Services	16,811,300	9,308,600	-	7,502,700	55.37%
Travel	1,900	1,900	-	-	100.00%
Supplies & Materials	4,949,700	2,499,800	9,500	2,440,400	50.70%
Equipment	302,800	302,500	100	200	99.93%
Capital Expenditures	-	-	-	-	0.00%
TOTAL EXPENDITURES	22,353,700	12,266,200	9,600	10,077,900	54.92%
Flow Through	949,700	391,900	-	557,800	41.27%
Total Exp. & Flow Thru	23,303,400	12,658,100	9,600	10,635,700	54.36%

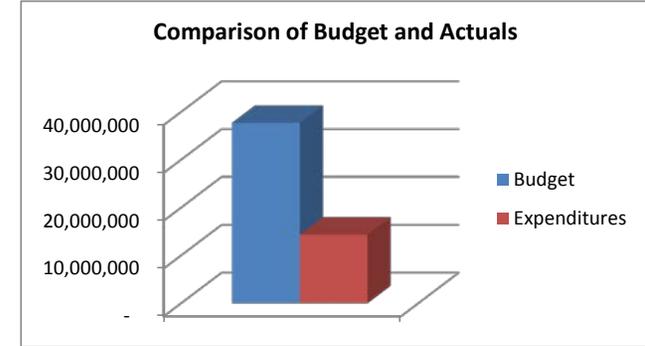


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For Fiscal Year 2014
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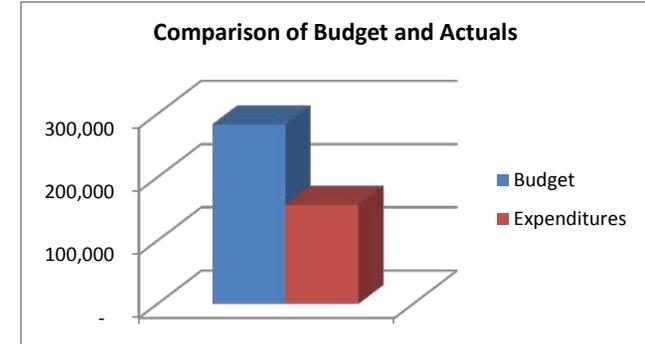
of FTE Staff - 36.5

Instructional Services-Teaching and Learning					
Description	Budget	Year-to-date Expenditures	Encumbrances	Budget Balance	% Spent
Salaries	1,528,900	984,400	-	544,500	64.39%
Benefits	758,400	476,500	-	281,900	62.83%
Purchased Services	987,600	547,700	105,000	334,900	66.09%
Travel	57,000	40,400	-	16,600	70.88%
Supplies & Materials	3,207,900	497,900	900	2,709,100	15.55%
Equipment	18,500	7,500	-	11,000	40.54%
Capital Expenditures	-	-	-	-	0.00%
TOTAL EXPENDITURES	6,558,300	2,554,400	105,900	3,898,000	40.56%
Flow Through	31,148,700	11,693,200	-	19,455,500	37.54%
Total Exp. & Flow Thru	37,707,000	14,247,600	105,900	23,353,500	38.07%



of FTE Staff - 2

Law and Legislation					
Description	Budget	Year-to-date Expenditures	Encumbrances	Budget Balance	% Spent
Salaries	148,200	95,600	-	52,600	64.51%
Benefits	74,800	47,800	-	27,000	63.90%
Purchased Services	11,500	3,400	-	8,100	29.57%
Travel	3,800	400	-	3,400	10.53%
Supplies & Materials	15,700	9,300	-	6,400	59.24%
Equipment	1,100	-	-	1,100	0.00%
Capital Expenditures	-	-	-	-	0.00%
TOTAL EXPENDITURES	255,100	156,500	-	98,600	61.35%
Flow Through	28,200	-	-	28,200	0.00%
Total Exp. & Flow Thru	283,300	156,500	-	126,800	55.24%

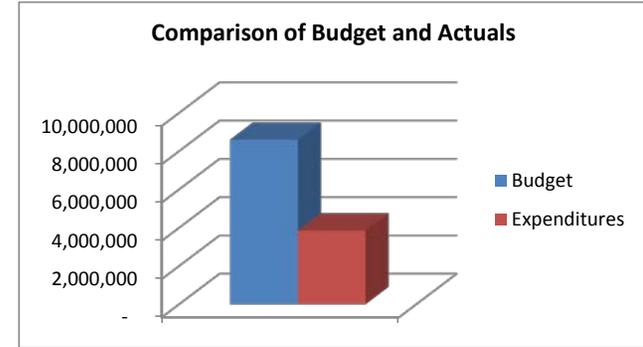


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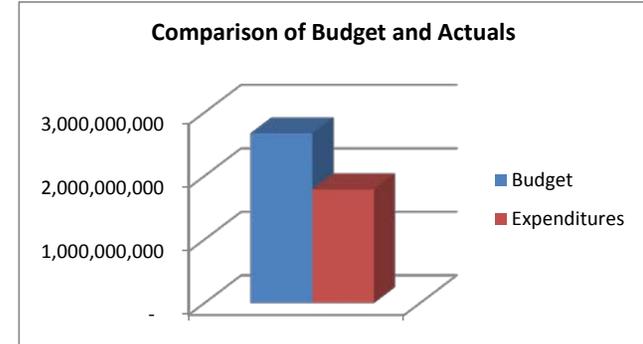
of FTE Staff - 16

Licensing and UPPAC					
Description	Budget	Year-to-date Expenditures	Encumbrances	Budget Balance	% Spent
Salaries	798,900	446,500	-	352,400	55.89%
Benefits	461,300	234,800	-	226,500	50.90%
Purchased Services	570,500	348,600	38,400	183,500	67.84%
Travel	19,200	3,300	-	15,900	17.19%
Supplies & Materials	867,000	212,800	191,300	462,900	46.61%
Equipment	17,600	500	-	17,100	2.84%
Capital Expenditures	-	-	-	-	0.00%
TOTAL EXPENDITURES	2,734,500	1,246,500	229,700	1,258,300	53.98%
Flow Through	5,860,800	2,369,200	-	3,491,600	40.42%
Total Exp. & Flow Thru	8,595,300	3,615,700	229,700	4,749,900	44.74%



of FTE Staff - 0

Minimum School Program					
Description	Budget	Year-to-date Expenditures	Encumbrances	Budget Balance	% Spent
Salaries	-	-	-	-	0.00%
Benefits	-	-	-	-	0.00%
Purchased Services	-	-	-	-	0.00%
Travel	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	0.00%
Equipment	-	-	-	-	0.00%
Capital Expenditures	-	-	-	-	0.00%
TOTAL EXPENDITURES	-	-	-	-	0.00%
Flow Through	2,674,575,500	1,790,433,200	-	884,142,300	66.94%
Total Exp. & Flow Thru	2,674,575,500	1,790,433,200	-	884,142,300	66.94%

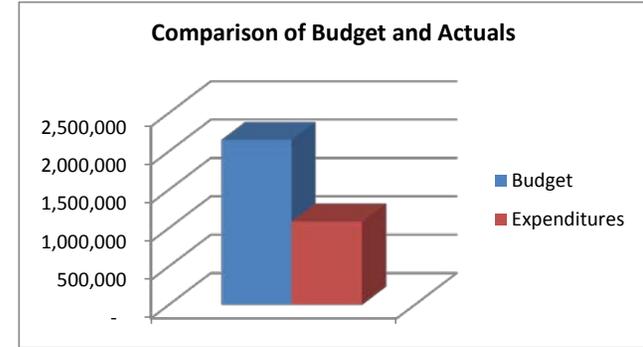


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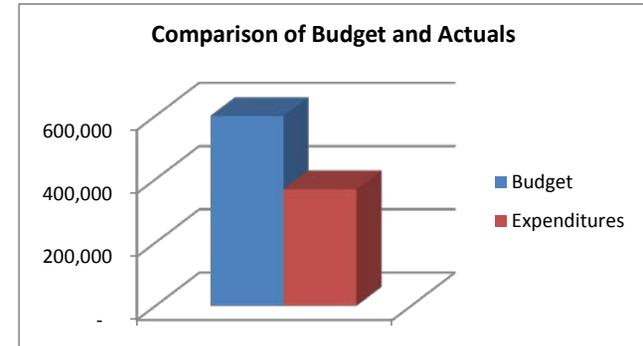
of FTE Staff - 15

School Finance					
Description	Budget	Year-to-date Expenditures	Encumbrances	Budget Balance	% Spent
Salaries	983,600	618,700	-	364,900	62.90%
Benefits	565,200	332,900	-	232,300	58.90%
Purchased Services	37,500	3,800	-	33,700	10.13%
Travel	26,300	13,100	-	13,200	49.81%
Supplies & Materials	204,500	38,400	1,400	164,700	19.46%
Equipment	10,700	500	3,200	7,000	34.58%
Capital Expenditures	-	-	-	-	0.00%
TOTAL EXPENDITURES	1,827,800	1,007,400	4,600	815,800	55.37%
Flow Through	322,300	74,500	-	247,800	23.12%
Total Exp. & Flow Thru	2,150,100	1,081,900	4,600	1,063,600	50.53%



of FTE Staff - 4

School Trust Lands					
Description	Budget	Year-to-date Expenditures	Encumbrances	Budget Balance	% Spent
Salaries	258,100	162,100	-	96,000	62.81%
Benefits	139,800	85,100	-	54,700	60.87%
Purchased Services	58,900	35,000	500	23,400	60.27%
Travel	4,100	4,100	-	-	100.00%
Supplies & Materials	22,100	13,400	1,400	7,300	66.97%
Equipment	3,000	200	2,800	-	100.00%
Capital Expenditures	-	-	-	-	0.00%
TOTAL EXPENDITURES	486,000	299,900	4,700	181,400	62.67%
Flow Through	113,500	63,500	-	50,000	55.95%
Total Exp. & Flow Thru	599,500	363,400	4,700	231,400	61.40%

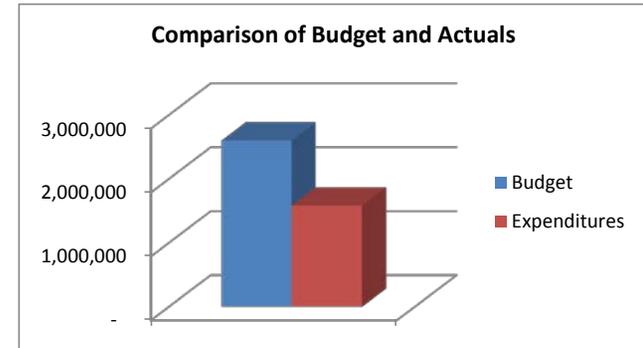


**Department Budget & Expenditures Breakdown
For Fiscal Year 2014
Month Ended 02/28/2014**

% of FY Complete - 66.7%

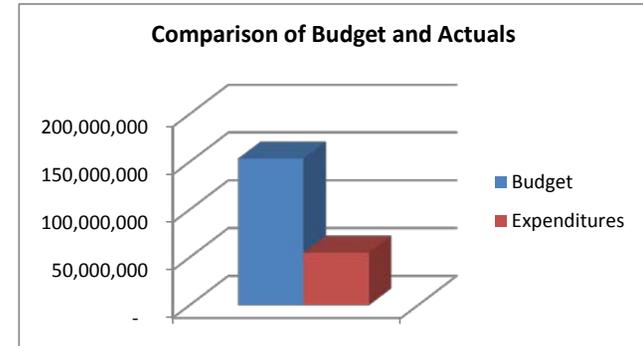
of FTE Staff - 0

Science (Isee)					
Description	Budget	Year-to-date Expenditures	Encumbrances	Budget Balance	% Spent
Salaries	-	-	-	-	0.00%
Benefits	-	-	-	-	0.00%
Purchased Services	-	-	-	-	0.00%
Travel	-	-	-	-	0.00%
Supplies & Materials	-	-	-	-	0.00%
Equipment	-	-	-	-	0.00%
Capital Expenditures	-	-	-	-	0.00%
TOTAL EXPENDITURES	-	-	-	-	0.00%
Flow Through	2,600,000	1,586,200	-	1,013,800	61.01%
Total Exp. & Flow Thru	2,600,000	1,586,200	-	1,013,800	61.01%



of FTE Staff - 20.3

Special Education					
Description	Budget	Year-to-date Expenditures	Encumbrances	Budget Balance	% Spent
Salaries	1,588,400	773,500	-	814,900	48.70%
Benefits	794,300	384,700	-	409,600	48.43%
Purchased Services	396,000	395,500	400	100	99.97%
Travel	35,400	35,000	-	400	98.87%
Supplies & Materials	2,025,500	261,300	25,800	1,738,400	14.17%
Equipment	33,600	33,400	200	-	100.00%
Capital Expenditures	-	-	-	-	0.00%
TOTAL EXPENDITURES	4,873,200	1,883,400	26,400	2,963,400	39.19%
Flow Through	148,838,800	53,184,400	-	95,654,400	35.73%
Total Exp. & Flow Thru	153,712,000	55,067,800	26,400	98,617,800	35.84%

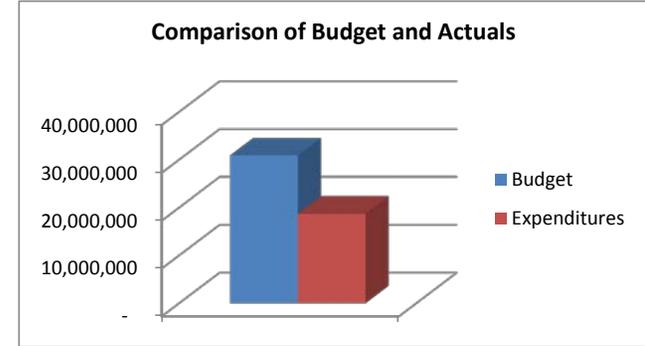


**Department Budget & Expenditures Breakdown
For Fiscal Year 2014
Month Ended 02/28/2014**

% of FY Complete - 66.7%

of FTE Staff - 332

Schools for Deaf and Blind					
Description	Budget	Year-to-date Expenditures	Encumbrances	Budget Balance	% Spent
Salaries	15,075,100	9,130,300	-	5,944,800	60.57%
Benefits	7,581,700	4,901,900	-	2,679,800	64.65%
Purchased Services	5,088,500	3,166,300	15,500	1,906,700	62.53%
Travel	394,100	320,600	-	73,500	81.35%
Supplies & Materials	2,087,100	876,600	72,800	1,137,700	45.49%
Equipment	554,500	93,600	50,700	410,200	26.02%
Capital Expenditures	101,800	101,800	-	-	100.00%
TOTAL EXPENDITURES	30,882,800	18,591,100	139,000	12,152,700	60.65%
Flow Through	-	-	-	-	0.00%
Total Exp. & Flow Thru	30,882,800	18,591,100	139,000	12,152,700	60.65%



of FTE Staff - 473.7

State Office of Rehabilitation					
Description	Budget	Year-to-date Expenditures	Encumbrances	Budget Balance	% Spent
Salaries	22,428,100	13,997,100	-	8,431,000	62.41%
Benefits	11,727,300	7,477,600	-	4,249,700	63.76%
Purchased Services	3,853,900	2,421,300	125,400	1,307,200	66.08%
Travel	459,300	208,400	-	250,900	45.37%
Supplies & Materials	9,819,100	1,890,000	215,200	7,713,900	21.44%
Equipment	2,110,700	259,000	1,545,400	306,300	85.49%
Capital Expenditures	124,200	47,700	76,400	100	99.92%
TOTAL EXPENDITURES	50,522,600	26,301,100	1,962,400	22,259,100	55.94%
Flow Through	60,081,900	20,975,400	2,500	39,104,000	34.92%
Total Exp. & Flow Thru	110,604,500	47,276,500	1,964,900	61,363,100	44.52%

