



UTAH STATE BOARD OF EDUCATION

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Brad C. Smith, Chief Executive Officer
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MEMORANDUM

TO: Members, Utah State Board of Education

FROM: Brad C. Smith
Chief Executive Officer

DATE: April 9-10, 2015

**DISCUSSION/
ACTION:** USOE and Discretionary Fund Quarterly Budget Review

Background:

The budget calendar adopted by the State Board calls for a quarterly budget review of each division and a review of the discretionary funds account. Bruce Williams and staff from Internal Accounting will review the current working budget for the USOE and the discretionary funds account.

Key Points:

The Finance Committee will receive the financial report and have the opportunity to ask questions concerning fiscal operations for the USOE.

Anticipated Action:

The Committee may give direction to staff and make changes to the budget/budget process.

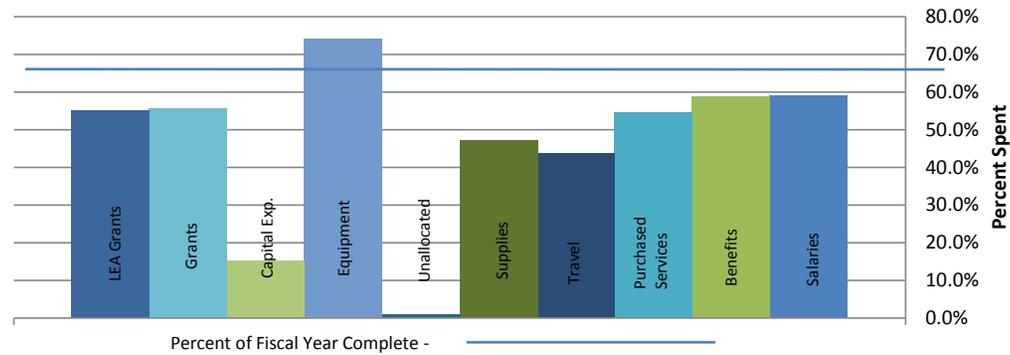
Contact: Bruce D. Williams, Associate Superintendent, 801-538-7514
Gary Belliston, Director of Internal Accounting, 801-538-7627

**Utah State Board of Education Financial Report
Fiscal Year 2015
Month Ending February 28, 2015
Agency Totals**

| | |
|---------------------------|----------------|
| % of FY Complete - | 67% |
| # of FTE Staff - | 1098.75 |

| Description | Original Budget | Current Budget | Current Month Expenditures | YTD Expenditures | Encumbrance | Budget Balance | % of Budget Spent |
|--------------------------------------|------------------------|-----------------------|------------------------------|----------------------|--------------------|-----------------------|-------------------|
| EXPENDITURES | | | | | | | |
| Salaries | 58,299,000 | 59,069,400 | 4,267,400 | 34,933,500 | - | 24,135,900 | 59.1% |
| Benefits | 31,843,100 | 33,231,200 | 2,378,300 | 19,512,800 | - | 13,718,400 | 58.7% |
| Purchased Services | 56,124,900 | 59,618,700 | 4,065,800 | 32,130,200 | 324,100 | 27,164,400 | 54.4% |
| Travel | 1,731,800 | 1,804,700 | 93,500 | 788,100 | 1,900 | 1,014,700 | 43.8% |
| Supplies & Materials | 14,624,200 | 18,604,400 | 1,583,100 | 8,376,200 | 401,500 | 9,826,700 | 47.2% |
| Unallocated Expenses | 7,591,500 | 4,056,100 | 1,100 | 42,600 | 100 | 4,013,400 | 1.1% |
| Equipment | 3,600,200 | 3,422,600 | 155,100 | 2,026,000 | 512,000 | 884,600 | 74.2% |
| Capital Expenditures | 626,000 | 591,800 | - | 38,100 | 52,400 | 501,300 | 15.3% |
| TOTAL EXPENDITURES | 174,440,700 | 180,398,900 | 12,544,300 | 97,847,500 | 1,292,000 | 81,259,400 | 55.0% |
| Grants & Transfers to Other Agencies | 134,795,300 | 125,934,500 | 6,933,600 | 54,922,700 | - | 71,011,800 | 43.6% |
| Flow Through Funds to LEAs | 3,182,148,300 | 3,716,944,700 | 268,587,900 | 2,064,808,400 | - | 1,652,136,300 | 55.6% |
| TOTAL EXP. & FLOW THROUGH | 3,491,384,300 | 4,023,278,100 | 288,065,800 | 2,217,578,600 | 1,292,000 | 1,804,407,500 | 55.2% |
| REVENUES | | | | | | | |
| | Original Budget | Current Budget | Current Month Revenue | YTD Revenues | Encumbrance | Budget Balance | % Received |
| State Sources | 2,915,381,800 | 3,239,747,600 | 240,899,400 | 1,936,938,700 | 734,000 | 1,302,074,900 | 59.8% |
| Federal Sources | 508,585,100 | 708,623,800 | 41,941,400 | 250,210,300 | 241,300 | 458,172,200 | 35.3% |
| Other Sources | 67,417,400 | 74,906,700 | 5,225,000 | 30,429,600 | 316,700 | 44,160,400 | 41.0% |
| TOTAL REVENUES & SOURCES | 3,491,384,300 | 4,023,278,100 | 288,065,800 | 2,217,578,600 | 1,292,000 | 1,804,407,500 | 55.2% |

YTD Percentage of Budget Spent



Department Budget & Expenditures Breakdown

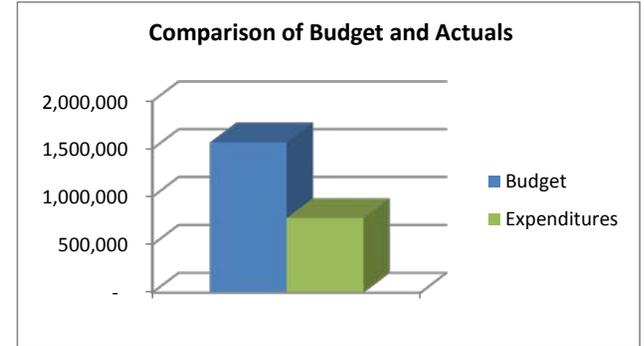
Fiscal Year 2015

Month Ending February 28, 2015

% of FY Complete - 67%

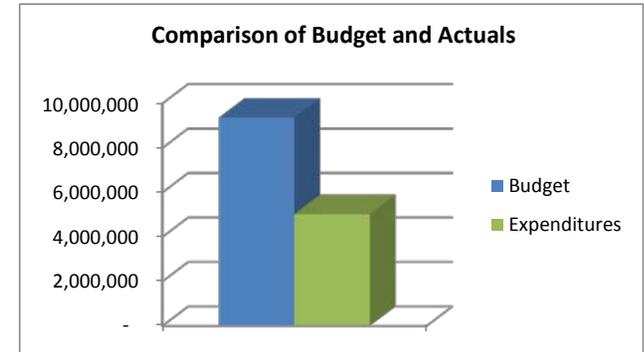
of FTE Staff - 5

| Board of Education | | | | | | |
|-----------------------------------|------------------|------------------|---------------------------|---------------|----------------|---------------|
| Description | Original Budget | Budget | Year-to-date Expenditures | Encumbrances | Budget Balance | % Spent |
| Salaries | 451,500 | 451,200 | 259,800 | - | 191,400 | 57.58% |
| Benefits | 338,700 | 339,000 | 188,200 | - | 150,800 | 55.52% |
| Purchased Services | 24,200 | 54,900 | 54,700 | 200 | - | 100.00% |
| Travel | 76,600 | 81,200 | 81,200 | - | - | 100.00% |
| Supplies & Materials | 175,800 | 512,600 | 117,800 | 75,200 | 319,600 | 37.65% |
| Unallocated Expenses | - | - | - | - | - | 0.00% |
| Equipment | 23,500 | 23,300 | 2,000 | - | 21,300 | 8.58% |
| Capital Expenditures | - | - | - | - | - | 0.00% |
| TOTAL EXPENDITURES | 1,090,300 | 1,462,200 | 703,700 | 75,400 | 683,100 | 53.28% |
| Flow Through | 105,800 | 105,800 | - | - | 105,800 | 0.00% |
| Total Exp. & Flow Thru | 1,196,100 | 1,568,000 | 703,700 | 75,400 | 788,900 | 49.69% |



of FTE Staff - 45

| Administration | | | | | | |
|-----------------------------------|------------------|------------------|---------------------------|----------------|------------------|---------------|
| Description | Original Budget | Budget | Year-to-date Expenditures | Encumbrances | Budget Balance | % Spent |
| Salaries | 2,866,200 | 2,965,600 | 1,872,700 | - | 1,092,900 | 63.15% |
| Benefits | 1,492,900 | 1,496,000 | 958,800 | - | 537,200 | 64.09% |
| Purchased Services | 1,589,900 | 3,157,900 | 654,000 | 2,500 | 2,501,400 | 20.79% |
| Travel | 16,600 | 24,000 | 11,500 | - | 12,500 | 47.92% |
| Supplies & Materials | 339,100 | 999,000 | 960,100 | 38,900 | - | 100.00% |
| Unallocated Expenses | - | - | - | - | - | 0.00% |
| Equipment | 770,300 | 398,800 | 174,300 | 224,500 | - | 100.00% |
| Capital Expenditures | - | - | - | - | - | 0.00% |
| TOTAL EXPENDITURES | 7,075,000 | 9,041,300 | 4,631,400 | 265,900 | 4,144,000 | 54.17% |
| Flow Through | 62,500 | 325,000 | 130,500 | - | 194,500 | 40.15% |
| Total Exp. & Flow Thru | 7,137,500 | 9,366,300 | 4,761,900 | 265,900 | 4,338,500 | 53.68% |



Department Budget & Expenditures Breakdown

Fiscal Year 2015

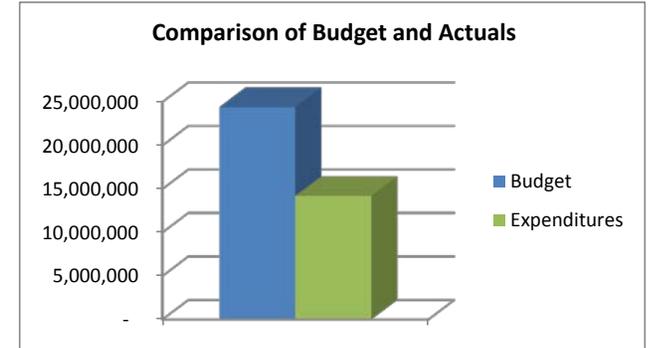
Month Ending Febrary 28, 2015

% of FY Complete - 67%

of FTE Staff - 28

Assessment and Accountability

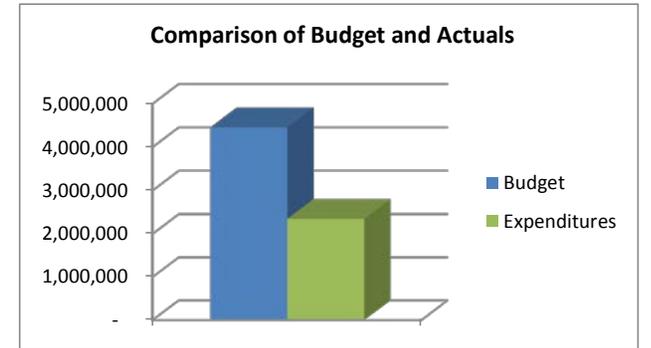
| Description | Original Budget | Budget | Year-to-date Expenditures | Encumbrances | Budget Balance | % Spent |
|-----------------------------------|-------------------|-------------------|---------------------------|--------------|-------------------|---------------|
| Salaries | 1,802,600 | 1,781,800 | 1,110,300 | - | 671,500 | 62.31% |
| Benefits | 1,019,400 | 1,010,400 | 611,200 | - | 399,200 | 60.49% |
| Purchased Services | 16,146,500 | 18,976,100 | 11,077,300 | - | 7,898,800 | 58.38% |
| Travel | 171,700 | 189,500 | 13,300 | - | 176,200 | 7.02% |
| Supplies & Materials | 262,000 | 158,200 | 25,800 | 100 | 132,300 | 16.37% |
| Unallocated Expenses | - | 38,000 | - | - | 38,000 | 0.00% |
| Equipment | 35,500 | 70,600 | 25,300 | 4,200 | 41,100 | 41.78% |
| Capital Expenditures | - | - | - | - | - | 0.00% |
| TOTAL EXPENDITURES | 19,437,700 | 22,224,600 | 12,863,200 | 4,300 | 9,357,100 | 57.90% |
| Flow Through | 2,189,900 | 2,195,200 | 1,340,900 | - | 854,300 | 61.08% |
| Total Exp. & Flow Thru | 21,627,600 | 24,419,800 | 14,204,100 | 4,300 | 10,211,400 | 58.18% |



of FTE Staff - 7

Charter School Board

| Description | Original Budget | Budget | Year-to-date Expenditures | Encumbrances | Budget Balance | % Spent |
|-----------------------------------|------------------|------------------|---------------------------|--------------|------------------|---------------|
| Salaries | 493,200 | 642,700 | 257,600 | - | 385,100 | 40.08% |
| Benefits | 278,500 | 279,000 | 137,900 | - | 141,100 | 49.43% |
| Purchased Services | 703,900 | 989,800 | 41,100 | - | 948,700 | 4.15% |
| Travel | 32,400 | 32,400 | 16,200 | - | 16,200 | 50.00% |
| Supplies & Materials | 241,300 | 236,900 | 22,500 | 1,000 | 213,400 | 9.92% |
| Unallocated Expenses | 15,900 | 15,900 | - | - | 15,900 | 0.00% |
| Equipment | 10,000 | 16,400 | 14,000 | 2,300 | 100 | 99.39% |
| Capital Expenditures | - | - | - | - | - | 0.00% |
| TOTAL EXPENDITURES | 1,775,200 | 2,213,100 | 489,300 | 3,300 | 1,720,500 | 22.26% |
| Flow Through | 2,243,400 | 2,243,400 | 1,857,100 | - | 386,300 | 82.78% |
| Total Exp. & Flow Thru | 4,018,600 | 4,456,500 | 2,346,400 | 3,300 | 2,106,800 | 52.73% |



Department Budget & Expenditures Breakdown

Fiscal Year 2015

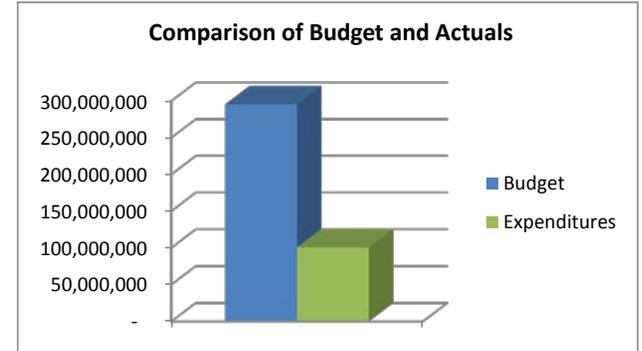
Month Ending February 28, 2015

% of FY Complete - 67%

of FTE Staff - 23

Child Nutrition Programs

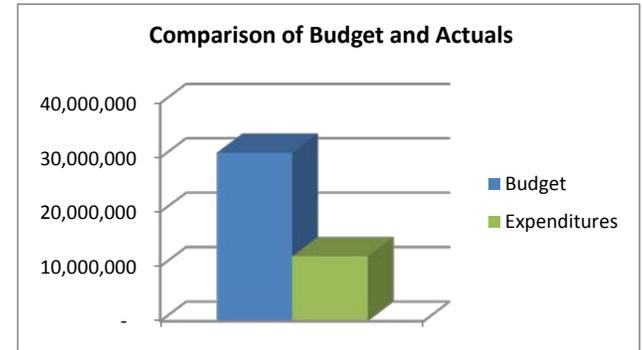
| Description | Original Budget | Budget | Year-to-date Expenditures | Encumbrances | Budget Balance | % Spent |
|-----------------------------------|--------------------|--------------------|---------------------------|---------------|--------------------|---------------|
| Salaries | 1,330,300 | 1,849,200 | 711,900 | - | 1,137,300 | 38.50% |
| Benefits | 701,600 | 961,800 | 407,100 | - | 554,700 | 42.33% |
| Purchased Services | 216,700 | 805,200 | 232,000 | 300 | 572,900 | 28.85% |
| Travel | 74,400 | 110,800 | 36,900 | - | 73,900 | 33.30% |
| Supplies & Materials | 257,200 | 288,200 | 215,500 | 800 | 71,900 | 75.05% |
| Unallocated Expenses | 94,900 | 93,900 | - | - | 93,900 | 0.00% |
| Equipment | 40,000 | 84,000 | 43,400 | 40,600 | - | 100.00% |
| Capital Expenditures | - | - | - | - | - | 0.00% |
| TOTAL EXPENDITURES | 2,715,100 | 4,193,100 | 1,646,800 | 41,700 | 2,504,600 | 40.27% |
| Flow Through | 194,555,100 | 291,412,200 | 99,040,900 | - | 192,371,300 | 33.99% |
| Total Exp. & Flow Thru | 197,270,200 | 295,605,300 | 100,687,700 | 41,700 | 194,875,900 | 34.08% |



of FTE Staff - 41.1

Career and Technology Education

| Description | Original Budget | Budget | Year-to-date Expenditures | Encumbrances | Budget Balance | % Spent |
|-----------------------------------|-------------------|-------------------|---------------------------|--------------|-------------------|---------------|
| Salaries | 2,433,800 | 2,879,200 | 1,523,600 | - | 1,355,600 | 52.92% |
| Benefits | 1,294,400 | 1,423,100 | 833,900 | - | 589,200 | 58.60% |
| Purchased Services | 151,200 | 159,000 | 91,900 | - | 67,100 | 57.80% |
| Travel | 127,100 | 108,400 | 59,800 | - | 48,600 | 55.17% |
| Supplies & Materials | 985,200 | 865,300 | 233,300 | - | 632,000 | 26.96% |
| Unallocated Expenses | 44,500 | 636,800 | - | - | 636,800 | 0.00% |
| Equipment | 70,200 | 73,000 | 19,900 | 800 | 52,300 | 28.36% |
| Capital Expenditures | - | - | - | - | - | 0.00% |
| TOTAL EXPENDITURES | 5,106,400 | 6,144,800 | 2,762,400 | 800 | 3,381,600 | 44.97% |
| Flow Through | 23,241,700 | 24,760,100 | 9,088,600 | - | 15,671,500 | 36.71% |
| Total Exp. & Flow Thru | 28,348,100 | 30,904,900 | 11,851,000 | 800 | 19,053,100 | 38.35% |

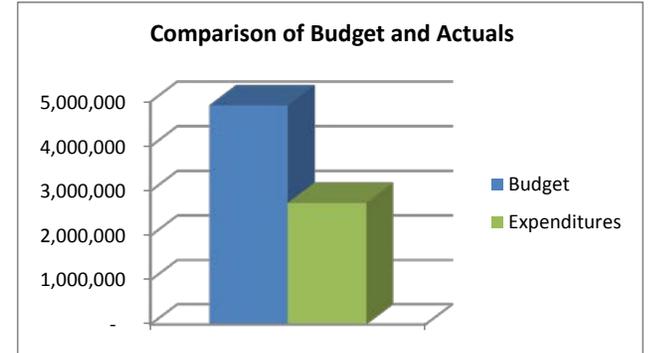


**Department Budget & Expenditures Breakdown
Fiscal Year 2015
Month Ending February 28, 2015**

% of FY Complete - 67%

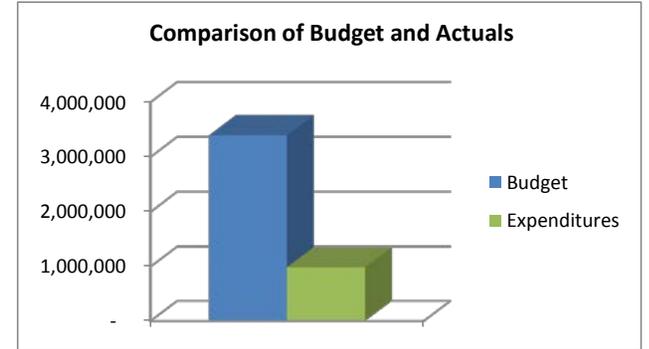
of FTE Staff - 37

| District Computer Services | | | | | | |
|-----------------------------------|------------------|------------------|---------------------------|---------------|------------------|---------------|
| Description | Original Budget | Budget | Year-to-date Expenditures | Encumbrances | Budget Balance | % Spent |
| Salaries | 2,384,900 | 2,171,900 | 1,394,500 | - | 777,400 | 64.21% |
| Benefits | 1,363,500 | 1,411,800 | 764,600 | - | 647,200 | 54.16% |
| Purchased Services | 29,000 | 29,000 | 2,500 | 700 | 25,800 | 11.03% |
| Travel | 5,500 | 5,500 | 400 | - | 5,100 | 7.27% |
| Supplies & Materials | 233,500 | 530,100 | 376,100 | 13,500 | 140,500 | 73.50% |
| Unallocated Expenses | - | - | - | - | - | 0.00% |
| Equipment | 186,300 | 318,500 | 166,600 | 14,000 | 137,900 | 56.70% |
| Capital Expenditures | - | - | - | - | - | 0.00% |
| TOTAL EXPENDITURES | 4,202,700 | 4,466,800 | 2,704,700 | 28,200 | 1,733,900 | 61.18% |
| Flow Through | 479,700 | 457,100 | 7,100 | - | 450,000 | 1.55% |
| Total Exp. & Flow Thru | 4,682,400 | 4,923,900 | 2,711,800 | 28,200 | 2,183,900 | 55.65% |



of FTE Staff - 0

| Educational Contracts | | | | | | |
|-----------------------------------|------------------|------------------|---------------------------|--------------|------------------|---------------|
| Description | Original Budget | 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% |
| Unallocated Expenses | - | - | - | - | - | 0.00% |
| Equipment | - | - | - | - | - | 0.00% |
| Capital Expenditures | - | - | - | - | - | 0.00% |
| TOTAL EXPENDITURES | - | - | - | - | - | 0.00% |
| Flow Through | 3,137,800 | 3,396,000 | 991,300 | - | 2,404,700 | 29.19% |
| Total Exp. & Flow Thru | 3,137,800 | 3,396,000 | 991,300 | - | 2,404,700 | 29.19% |



Department Budget & Expenditures Breakdown

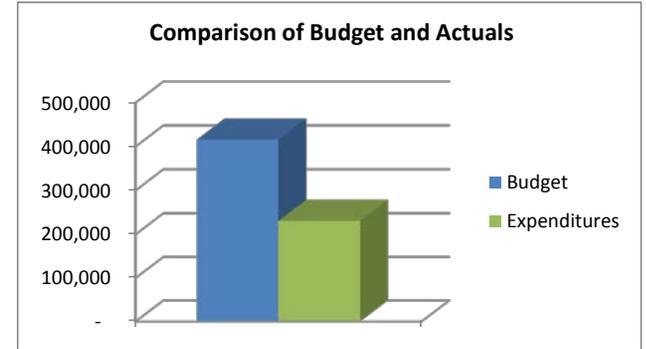
Fiscal Year 2015

Month Ending February 28, 2015

% of FY Complete - 67%

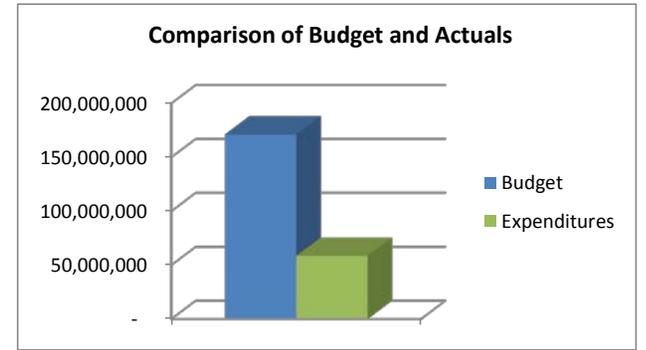
of FTE Staff - 3

| Educational Equity | | | | | | |
|-----------------------------------|-----------------|----------------|---------------------------|--------------|----------------|---------------|
| Description | Original Budget | Budget | Year-to-date Expenditures | Encumbrances | Budget Balance | % Spent |
| Salaries | 196,700 | 195,000 | 121,100 | - | 73,900 | 62.10% |
| Benefits | 111,600 | 111,500 | 70,000 | - | 41,500 | 62.78% |
| Purchased Services | 6,600 | 11,700 | 3,800 | - | 7,900 | 32.48% |
| Travel | 3,400 | 3,300 | 2,000 | - | 1,300 | 60.61% |
| Supplies & Materials | 25,600 | 52,200 | 14,100 | 1,600 | 36,500 | 30.08% |
| Unallocated Expenses | - | - | - | - | - | 0.00% |
| Equipment | 2,700 | 700 | 300 | 100 | 300 | 57.14% |
| Capital Expenditures | - | - | - | - | - | 0.00% |
| TOTAL EXPENDITURES | 346,600 | 374,400 | 211,300 | 1,700 | 161,400 | 56.89% |
| Flow Through | 41,300 | 41,500 | 17,900 | - | 23,600 | 43.13% |
| Total Exp. & Flow Thru | 387,900 | 415,900 | 229,200 | 1,700 | 185,000 | 55.52% |



of FTE Staff - 18.25

| ESEA and Special Programs | | | | | | |
|-----------------------------------|-------------------|--------------------|---------------------------|---------------|--------------------|---------------|
| Description | Original Budget | Budget | Year-to-date Expenditures | Encumbrances | Budget Balance | % Spent |
| Salaries | 1,604,000 | 1,068,800 | 618,800 | - | 450,000 | 57.90% |
| Benefits | 16,400 | 551,000 | 351,500 | - | 199,500 | 63.79% |
| Purchased Services | 322,000 | 369,100 | 119,300 | 12,300 | 237,500 | 35.65% |
| Travel | 61,700 | 100,100 | 26,900 | - | 73,200 | 26.87% |
| Supplies & Materials | 477,500 | 626,500 | 174,600 | 100 | 451,800 | 27.89% |
| Unallocated Expenses | 1,900,200 | 1,272,500 | - | - | 1,272,500 | 0.00% |
| Equipment | 20,300 | 76,900 | 24,300 | 15,100 | 37,500 | 51.24% |
| Capital Expenditures | - | - | - | - | - | 0.00% |
| TOTAL EXPENDITURES | 4,402,100 | 4,064,900 | 1,315,400 | 27,500 | 2,722,000 | 33.04% |
| Flow Through | 79,649,300 | 167,098,500 | 57,358,400 | - | 109,740,100 | 34.33% |
| Total Exp. & Flow Thru | 84,051,400 | 171,163,400 | 58,673,800 | 27,500 | 112,462,100 | 34.30% |

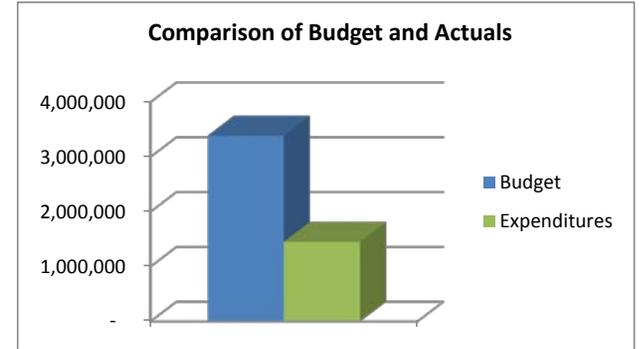


**Department Budget & Expenditures Breakdown
Fiscal Year 2015
Month Ending February 28, 2015**

% of FY Complete - 67%

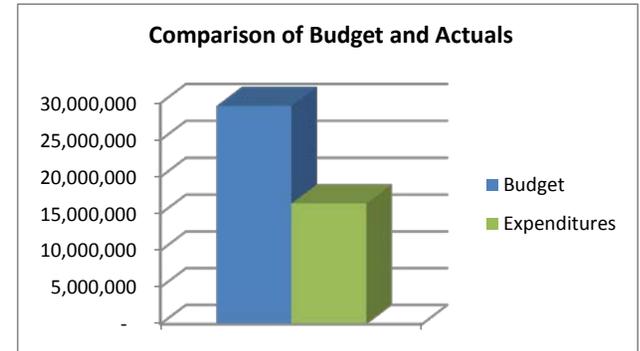
of FTE Staff - 0

| Fine Arts (POPS) | | | | | | |
|-----------------------------------|------------------|------------------|---------------------------|--------------|------------------|---------------|
| Description | Original Budget | 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% |
| Unallocated Expenses | - | - | - | - | - | 0.00% |
| Equipment | - | - | - | - | - | 0.00% |
| Capital Expenditures | - | - | - | - | - | 0.00% |
| TOTAL EXPENDITURES | - | - | - | - | - | 0.00% |
| Flow Through | 3,325,000 | 3,390,900 | 1,454,300 | - | 1,936,600 | 42.89% |
| Total Exp. & Flow Thru | 3,325,000 | 3,390,900 | 1,454,300 | - | 1,936,600 | 42.89% |



of FTE Staff - 4.4

| Grants and Contracts | | | | | | |
|-----------------------------------|-------------------|-------------------|---------------------------|----------------|-------------------|---------------|
| Description | Original Budget | Budget | Year-to-date Expenditures | Encumbrances | Budget Balance | % Spent |
| Salaries | 231,600 | 263,200 | 113,000 | - | 150,200 | 42.93% |
| Benefits | 101,400 | 118,500 | 51,500 | - | 67,000 | 43.46% |
| Purchased Services | 21,929,700 | 21,491,800 | 12,384,600 | 167,500 | 8,939,700 | 58.40% |
| Travel | 15,300 | 15,000 | 200 | - | 14,800 | 1.33% |
| Supplies & Materials | 4,224,200 | 5,103,500 | 2,852,800 | - | 2,250,700 | 55.90% |
| Unallocated Expenses | 257,700 | 262,500 | 2,500 | - | 260,000 | 0.95% |
| Equipment | 328,300 | 328,300 | 299,800 | - | 28,500 | 91.32% |
| Capital Expenditures | - | - | - | - | - | 0.00% |
| TOTAL EXPENDITURES | 27,088,200 | 27,582,800 | 15,704,400 | 167,500 | 11,710,900 | 57.54% |
| Flow Through | 1,440,200 | 2,048,300 | 549,800 | - | 1,498,500 | 26.84% |
| Total Exp. & Flow Thru | 28,528,400 | 29,631,100 | 16,254,200 | 167,500 | 13,209,400 | 55.42% |



Department Budget & Expenditures Breakdown

Fiscal Year 2015

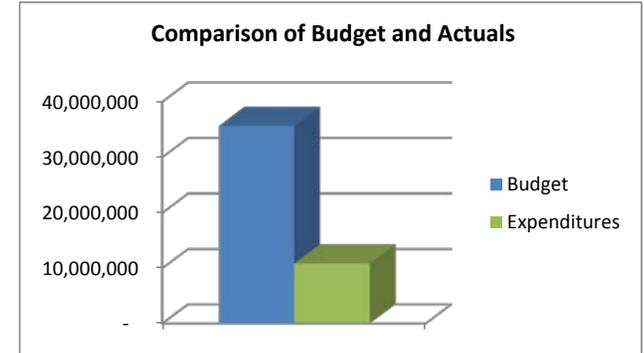
Month Ending February 28, 2015

% of FY Complete - 67%

of FTE Staff - 36.5

Instructional Services-Teaching and Learning

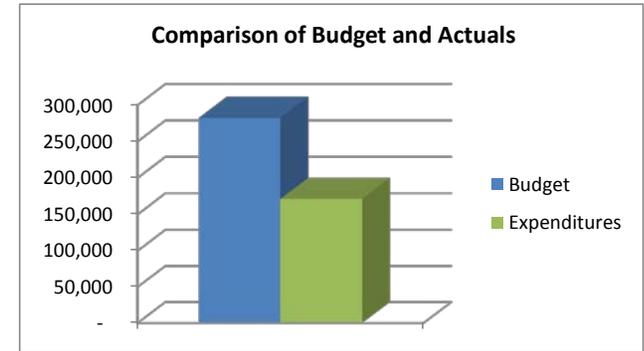
| Description | Original Budget | Budget | Year-to-date Expenditures | Encumbrances | Budget Balance | % Spent |
|-----------------------------------|-------------------|-------------------|---------------------------|--------------|-------------------|---------------|
| Salaries | 1,908,800 | 1,708,900 | 1,028,500 | - | 680,400 | 60.18% |
| Benefits | 974,900 | 842,400 | 555,600 | - | 286,800 | 65.95% |
| Purchased Services | 758,100 | 1,107,000 | 384,900 | 900 | 721,200 | 34.85% |
| Travel | 70,900 | 66,000 | 49,500 | - | 16,500 | 75.00% |
| Supplies & Materials | 1,838,800 | 2,220,500 | 376,100 | - | 1,844,400 | 16.94% |
| Unallocated Expenses | 500,000 | 27,100 | - | - | 27,100 | 0.00% |
| Equipment | 7,700 | 9,100 | 3,800 | 1,800 | 3,500 | 61.54% |
| Capital Expenditures | - | - | - | - | - | 0.00% |
| TOTAL EXPENDITURES | 6,059,200 | 5,981,000 | 2,398,400 | 2,700 | 3,579,900 | 40.15% |
| Flow Through | 32,072,700 | 29,666,700 | 8,479,100 | - | 21,187,600 | 28.58% |
| Total Exp. & Flow Thru | 38,131,900 | 35,647,700 | 10,877,500 | 2,700 | 24,767,500 | 30.52% |



of FTE Staff - 2

Law and Legislation

| Description | Original Budget | Budget | Year-to-date Expenditures | Encumbrances | Budget Balance | % Spent |
|-----------------------------------|-----------------|----------------|---------------------------|--------------|----------------|---------------|
| Salaries | 150,400 | 150,300 | 96,900 | - | 53,400 | 64.47% |
| Benefits | 79,100 | 78,800 | 53,300 | - | 25,500 | 67.64% |
| Purchased Services | 7,900 | 7,300 | 1,300 | - | 6,000 | 17.81% |
| Travel | 4,200 | 3,900 | 1,500 | - | 2,400 | 38.46% |
| Supplies & Materials | 7,700 | 8,900 | 4,400 | 200 | 4,300 | 51.69% |
| Unallocated Expenses | - | - | - | - | - | 0.00% |
| Equipment | 2,400 | 2,200 | - | - | 2,200 | 0.00% |
| Capital Expenditures | - | - | - | - | - | 0.00% |
| TOTAL EXPENDITURES | 251,700 | 251,400 | 157,400 | 200 | 93,800 | 62.69% |
| Flow Through | 30,800 | 31,100 | 13,600 | - | 17,500 | 43.73% |
| Total Exp. & Flow Thru | 282,500 | 282,500 | 171,000 | 200 | 111,300 | 60.60% |

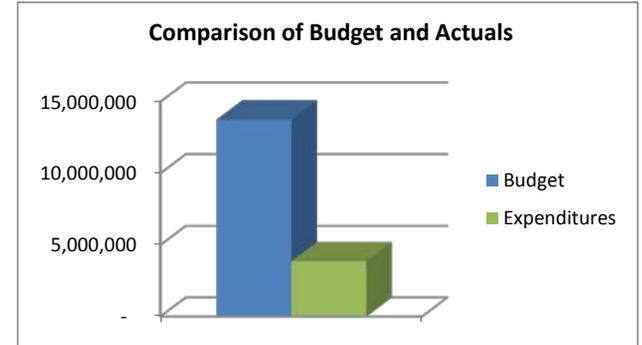


**Department Budget & Expenditures Breakdown
Fiscal Year 2015
Month Ending February 28, 2015**

% of FY Complete - 67%

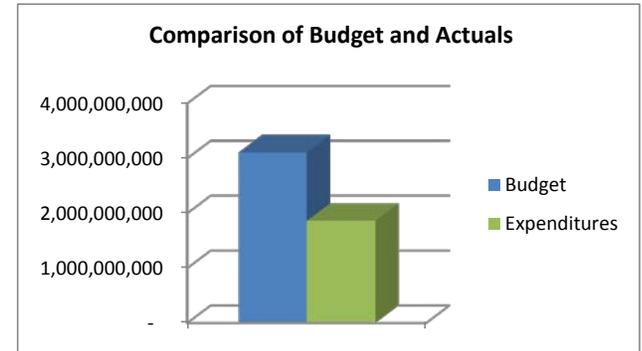
of FTE Staff - 17.2

| Licensing and UPPAC | | | | | | |
|-----------------------------------|------------------|-------------------|---------------------------|---------------|------------------|---------------|
| Description | Original Budget | Budget | Year-to-date Expenditures | Encumbrances | Budget Balance | % Spent |
| Salaries | 845,300 | 990,200 | 506,300 | - | 483,900 | 51.13% |
| Benefits | 515,900 | 512,600 | 284,200 | - | 228,400 | 55.44% |
| Purchased Services | 832,600 | 760,800 | 242,500 | 48,200 | 470,100 | 38.21% |
| Travel | 12,700 | 12,400 | 3,500 | - | 8,900 | 28.23% |
| Supplies & Materials | 180,200 | 393,700 | 139,200 | 5,800 | 248,700 | 36.83% |
| Unallocated Expenses | - | - | - | - | - | 0.00% |
| Equipment | 2,000 | 18,900 | 18,800 | 100 | - | 100.00% |
| Capital Expenditures | - | - | - | - | - | 0.00% |
| TOTAL EXPENDITURES | 2,388,700 | 2,688,600 | 1,194,500 | 54,100 | 1,440,000 | 46.44% |
| Flow Through | 6,206,900 | 11,067,400 | 2,616,500 | - | 8,450,900 | 23.64% |
| Total Exp. & Flow Thru | 8,595,600 | 13,756,000 | 3,811,000 | 54,100 | 9,890,900 | 28.10% |



of FTE Staff - 0

| Minimum School Program | | | | | | |
|-----------------------------------|----------------------|----------------------|---------------------------|--------------|----------------------|---------------|
| Description | Original Budget | 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% |
| Unallocated Expenses | - | - | - | - | - | 0.00% |
| Equipment | - | - | - | - | - | 0.00% |
| Capital Expenditures | - | - | - | - | - | 0.00% |
| TOTAL EXPENDITURES | - | - | - | - | - | 0.00% |
| Flow Through | 2,788,612,900 | 3,108,199,700 | 1,863,712,600 | - | 1,244,487,100 | 59.96% |
| Total Exp. & Flow Thru | 2,788,612,900 | 3,108,199,700 | 1,863,712,600 | - | 1,244,487,100 | 59.96% |



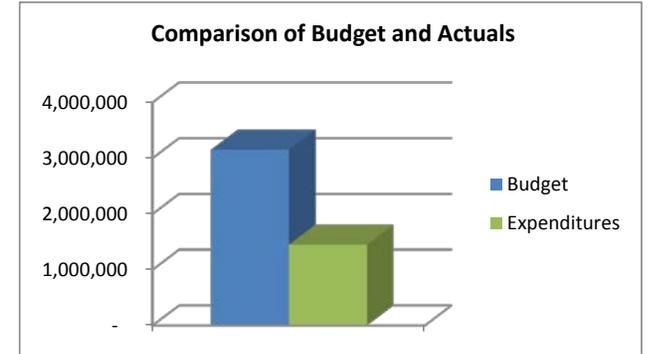
Department Budget & Expenditures Breakdown
Fiscal Year 2015
Month Ending February 28, 2015

% of FY Complete - 67%

of FTE Staff - 16

School Finance

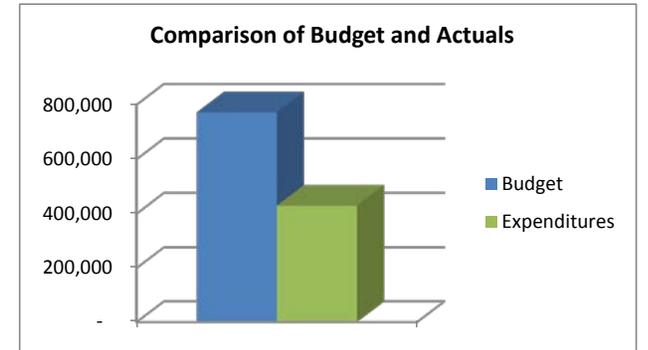
| Description | Original Budget | Budget | Year-to-date Expenditures | Encumbrances | Budget Balance | % Spent |
|-----------------------------------|------------------|------------------|---------------------------|--------------|------------------|---------------|
| Salaries | 1,033,300 | 1,021,800 | 627,900 | - | 393,900 | 61.45% |
| Benefits | 584,900 | 589,000 | 360,800 | - | 228,200 | 61.26% |
| Purchased Services | 276,900 | 465,300 | 3,900 | - | 461,400 | 0.84% |
| Travel | 47,600 | 49,400 | 18,200 | - | 31,200 | 36.84% |
| Supplies & Materials | 64,400 | 64,700 | 11,000 | 100 | 53,600 | 17.16% |
| Unallocated Expenses | 13,700 | - | - | - | - | 0.00% |
| Equipment | 15,200 | 15,300 | 3,100 | 1,200 | 11,000 | 28.10% |
| Capital Expenditures | - | - | - | - | - | 0.00% |
| TOTAL EXPENDITURES | 2,036,000 | 2,205,500 | 1,024,900 | 1,300 | 1,179,300 | 46.53% |
| Flow Through | 733,800 | 946,700 | 425,000 | - | 521,700 | 44.89% |
| Total Exp. & Flow Thru | 2,769,800 | 3,152,200 | 1,449,900 | 1,300 | 1,701,000 | 46.04% |



of FTE Staff - 4

School Trust Lands

| Description | Original Budget | Budget | Year-to-date Expenditures | Encumbrances | Budget Balance | % Spent |
|-----------------------------------|-----------------|----------------|---------------------------|--------------|----------------|---------------|
| Salaries | 280,500 | 283,200 | 177,300 | - | 105,900 | 62.61% |
| Benefits | 152,800 | 157,200 | 98,600 | - | 58,600 | 62.72% |
| Purchased Services | 68,600 | 66,100 | 33,700 | 600 | 31,800 | 51.89% |
| Travel | 12,000 | 19,800 | 12,000 | - | 7,800 | 60.61% |
| Supplies & Materials | 39,100 | 27,400 | 5,700 | - | 21,700 | 20.80% |
| Unallocated Expenses | 15,000 | - | - | - | - | 0.00% |
| Equipment | 2,300 | 4,000 | 1,400 | - | 2,600 | 35.00% |
| Capital Expenditures | - | - | - | - | - | 0.00% |
| TOTAL EXPENDITURES | 570,300 | 557,700 | 328,700 | 600 | 228,400 | 59.05% |
| Flow Through | 138,100 | 214,000 | 100,300 | - | 113,700 | 46.87% |
| Total Exp. & Flow Thru | 708,400 | 771,700 | 429,000 | 600 | 342,100 | 55.67% |

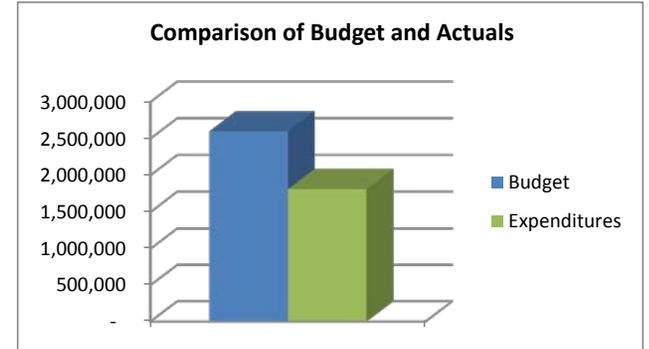


**Department Budget & Expenditures Breakdown
Fiscal Year 2015
Month Ending February 28, 2015**

% of FY Complete - 67%

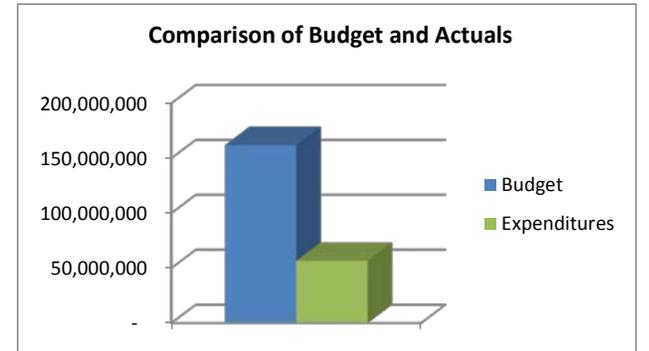
of FTE Staff - 0

| Science (Isee) | | | | | | |
|-----------------------------------|------------------|------------------|---------------------------|--------------|----------------|---------------|
| Description | Original Budget | 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% |
| Unallocated Expenses | - | - | - | - | - | 0.00% |
| Equipment | - | - | - | - | - | 0.00% |
| Capital Expenditures | - | - | - | - | - | 0.00% |
| TOTAL EXPENDITURES | - | - | - | - | - | 0.00% |
| Flow Through | 2,600,000 | 2,600,000 | 1,811,200 | - | 788,800 | 69.66% |
| Total Exp. & Flow Thru | 2,600,000 | 2,600,000 | 1,811,200 | - | 788,800 | 69.66% |



of FTE Staff - 22.6

| Special Education | | | | | | |
|-----------------------------------|--------------------|--------------------|---------------------------|---------------|--------------------|---------------|
| Description | Original Budget | Budget | Year-to-date Expenditures | Encumbrances | Budget Balance | % Spent |
| Salaries | 1,822,300 | 1,517,400 | 929,100 | - | 588,300 | 61.23% |
| Benefits | 846,400 | 829,200 | 500,700 | - | 328,500 | 60.38% |
| Purchased Services | 5,215,200 | 2,496,000 | 961,300 | - | 1,534,700 | 38.51% |
| Travel | 163,800 | 149,300 | 55,300 | - | 94,000 | 37.04% |
| Supplies & Materials | 282,000 | 537,900 | 215,500 | 5,400 | 317,000 | 41.07% |
| Unallocated Expenses | 4,318,400 | 1,133,200 | - | - | 1,133,200 | 0.00% |
| Equipment | 41,700 | 113,600 | 84,800 | 5,800 | 23,000 | 79.75% |
| Capital Expenditures | - | - | - | - | - | 0.00% |
| TOTAL EXPENDITURES | 12,689,800 | 6,776,600 | 2,746,700 | 11,200 | 4,018,700 | 40.70% |
| Flow Through | 132,975,300 | 155,201,900 | 54,037,900 | - | 101,164,000 | 34.82% |
| Total Exp. & Flow Thru | 145,665,100 | 161,978,500 | 56,784,600 | 11,200 | 105,182,700 | 35.06% |



Department Budget & Expenditures Breakdown

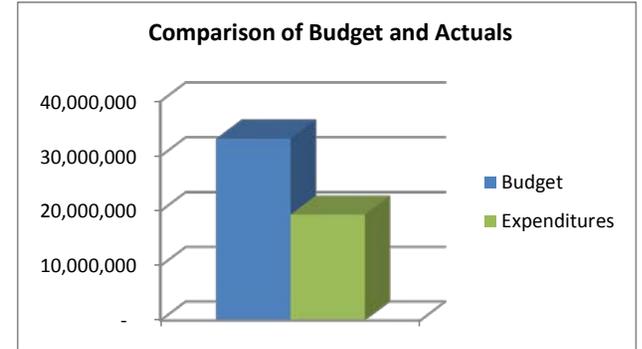
Fiscal Year 2015

Month Ending February 28, 2015

% of FY Complete - 67%

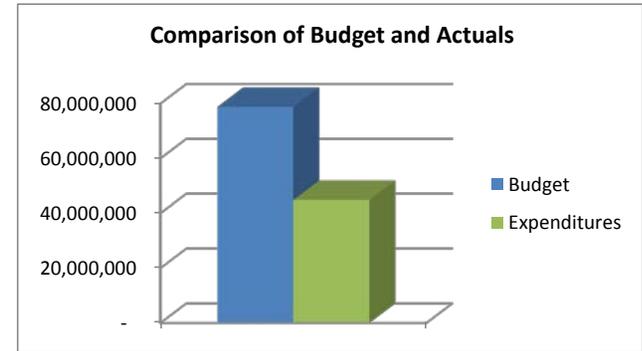
of FTE Staff - 332

| Schools for Deaf and Blind | | | | | | |
|-----------------------------------|-------------------|-------------------|---------------------------|----------------|-------------------|---------------|
| Description | Original Budget | Budget | Year-to-date Expenditures | Encumbrances | Budget Balance | % Spent |
| Salaries | 15,473,700 | 15,480,400 | 9,331,000 | - | 6,149,400 | 60.28% |
| Benefits | 8,717,100 | 8,726,400 | 5,225,400 | - | 3,501,000 | 59.88% |
| Purchased Services | 4,899,500 | 5,009,600 | 3,194,600 | 17,300 | 1,797,700 | 64.11% |
| Travel | 462,300 | 459,700 | 248,400 | 1,900 | 209,400 | 54.45% |
| Supplies & Materials | 2,197,700 | 2,858,500 | 863,800 | 69,700 | 1,925,000 | 32.66% |
| Unallocated Expenses | - | 250,000 | 1,100 | - | 248,900 | 0.44% |
| Equipment | 238,700 | 412,200 | 403,200 | 9,000 | - | 100.00% |
| Capital Expenditures | 26,000 | 30,800 | - | 18,900 | 11,900 | 61.36% |
| TOTAL EXPENDITURES | 32,015,000 | 33,227,600 | 19,267,500 | 116,800 | 13,843,300 | 58.34% |
| Flow Through | - | - | - | - | - | 0.00% |
| Total Exp. & Flow Thru | 32,015,000 | 33,227,600 | 19,267,500 | 116,800 | 13,843,300 | 58.34% |



of FTE Staff - 461.7

| State Office of Rehabilitation | | | | | | |
|---------------------------------------|-------------------|-------------------|---------------------------|----------------|-------------------|---------------|
| Description | Original Budget | Budget | Year-to-date Expenditures | Encumbrances | Budget Balance | % Spent |
| Salaries | 22,989,900 | 23,648,600 | 14,253,300 | - | 9,395,300 | 60.27% |
| Benefits | 13,253,800 | 13,793,300 | 8,059,400 | - | 5,733,900 | 58.43% |
| Purchased Services | 2,946,200 | 3,662,000 | 2,646,800 | 73,500 | 941,700 | 74.28% |
| Travel | 373,700 | 374,100 | 151,400 | - | 222,700 | 40.47% |
| Supplies & Materials | 2,792,800 | 3,120,400 | 1,767,800 | 189,100 | 1,163,500 | 62.71% |
| Unallocated Expenses | 431,300 | 326,200 | 39,000 | 100 | 287,100 | 11.99% |
| Equipment | 1,803,200 | 1,457,000 | 741,100 | 192,600 | 523,300 | 64.08% |
| Capital Expenditures | 600,000 | 561,000 | 38,100 | 33,500 | 489,400 | 12.76% |
| TOTAL EXPENDITURES | 45,190,900 | 46,942,600 | 27,696,900 | 488,800 | 18,756,900 | 60.04% |
| Flow Through | 37,901,400 | 31,853,600 | 16,664,300 | - | 15,189,300 | 52.32% |
| Total Exp. & Flow Thru | 83,092,300 | 78,796,200 | 44,361,200 | 488,800 | 33,946,200 | 56.92% |



FY 2015 Discretionary Funds Budget

4/1/2015

| | FY 2015 | | | | | |
|---|----------------|----------------|---------------|----------------|--------------|----------------|
| | State Funds | Mineral Lease | Land Exchange | Total Budget | Expended | Balance |
| FY 2014 Available Funds | \$1,987,296.00 | \$1,817,561.00 | \$0.00 | \$3,804,857.00 | | |
| Ongoing | | | | | | |
| Employee Service Award Luncheon | \$1,300.00 | | | \$1,300.00 | \$1,040.40 | \$259.60 |
| Technical Writer Internal Audit | \$60,000.00 | | | \$60,000.00 | \$0.00 | \$60,000.00 |
| Internal Auditor | \$100,000.00 | | | \$100,000.00 | \$0.00 | \$100,000.00 |
| Board Attorney | \$150,000.00 | | | \$150,000.00 | \$0.00 | \$150,000.00 |
| Additional Superintendent Salary | \$33,500.00 | | | \$33,500.00 | \$0.00 | \$33,500.00 |
| | \$344,800.00 | \$0.00 | \$0.00 | \$344,800.00 | \$1,040.40 | \$343,759.60 |
| Ongoing - Could be Cancelled | | | | | | |
| Utah Teacher of the Year | \$33,000.00 | | | \$33,000.00 | \$27,406.87 | \$5,593.13 |
| Milken Blue Ribbon Panel | \$400.00 | | | \$400.00 | \$0.00 | \$400.00 |
| District visits & Superintendent meetings | \$8,000.00 | | | \$8,000.00 | \$0.00 | \$8,000.00 |
| Utah Teacher's Forum | \$500.00 | | | \$500.00 | \$0.00 | \$500.00 |
| CERT/CPR/AED Training & Supplies | \$1,500.00 | | | \$1,500.00 | \$135.00 | \$1,365.00 |
| Interstate Commission for Military Children | \$3,571.00 | | | \$3,571.00 | \$3,571.00 | \$0.00 |
| Teachers-Teachers | \$143,232.50 | | | \$143,232.50 | \$107,424.28 | \$35,808.22 |
| Employee Action Committee | \$4,500.00 | | | \$4,500.00 | \$2,920.63 | \$1,579.37 |
| Schools to Watch | \$12,000.00 | | | \$12,000.00 | \$4,446.02 | \$7,553.98 |
| USOE Internal Professional Development | \$1,500.00 | | | \$1,500.00 | \$0.00 | \$1,500.00 |
| College & Career Readiness Program Pilot | \$0.00 | \$120,000.00 | | \$120,000.00 | \$120,000.00 | \$0.00 |
| iKeepSafe | \$25,000.00 | | | \$25,000.00 | \$0.00 | \$25,000.00 |
| Rural School Conference | \$30,000.00 | | | \$30,000.00 | \$0.00 | \$30,000.00 |
| USSA Professional Development | \$8,000.00 | | | \$8,000.00 | \$8,000.00 | \$0.00 |
| | \$271,203.50 | \$120,000.00 | \$0.00 | \$391,203.50 | \$273,903.80 | \$117,299.70 |
| One-time | | | | | | |
| Admin/USBE Technology/Equipment | \$75,000.00 | | | \$75,000.00 | \$0.00 | \$75,000.00 |
| Replacement Funding for Compensation Misappropriation | \$0.00 | | | \$0.00 | \$0.00 | \$0.00 |
| Basement West Pictures | \$500.00 | | | \$500.00 | \$0.00 | \$500.00 |
| Capital Repairs/ Upgrades | \$100,000.00 | | | \$100,000.00 | \$0.00 | \$100,000.00 |
| Superintendent Projects/CCSSO Memberships | \$50,000.00 | | | \$50,000.00 | \$43,000.00 | \$7,000.00 |
| Superintendent Discretionary | \$250,000.00 | \$400,000.00 | | \$650,000.00 | \$260,241.16 | \$389,758.84 |
| Deputy Superintendent Projects/CCSSO Memberships | \$40,000.00 | | | \$40,000.00 | \$300.00 | \$39,700.00 |
| Assoc. Supt. Assessment Projects/CCSSO Memberships | \$48,000.00 | | | \$48,000.00 | \$48,000.00 | \$0.00 |
| Assoc. Supt. Business & Operations Projects | \$17,000.00 | | | \$17,000.00 | \$5,836.46 | \$11,163.54 |
| Superintendent Search Contract | \$50,000.00 | | | \$50,000.00 | \$0.00 | \$50,000.00 |
| Update Board Room Technology and Tables | \$200,000.00 | | | \$200,000.00 | \$1,340.25 | \$198,659.75 |
| Educator Effectiveness | | \$450,000.00 | | \$450,000.00 | \$3,247.63 | \$446,752.37 |
| Carbon Monoxide Detector Pilot | \$150,000.00 | | | \$150,000.00 | \$0.00 | \$150,000.00 |
| IT Audit/ Response to UEN Audit | \$200,000.00 | | | \$200,000.00 | \$201.13 | \$199,798.87 |
| Conference Rooms Technology Upgrades | \$60,795.40 | | | \$60,795.40 | \$0.00 | \$60,795.40 |
| | \$1,241,295.40 | \$850,000.00 | | \$2,091,295.40 | \$362,166.63 | \$1,729,128.77 |
| Total | \$1,857,298.90 | \$970,000.00 | | \$2,827,298.90 | \$637,110.83 | \$2,190,188.07 |
| Remaining Balance | \$129,997.10 | \$847,561.00 | | \$977,558.10 | | |

| FY 2016 SCT Budget PROPOSAL | | | | | | | | | | | | | | TOTAL |
|--|---|------------|-------------|------------|---------|----------|----------|--------|--------|-----------|----------|------------|-----------|---------------------|
| PERSONNEL w indirect | | | | | | | | | | | | | | \$535,768.83 |
| 2080 hrs/yr | Ind. -> | | \$4,888.27 | \$317.64 | | | | | | | | | | |
| | Couple -> | | \$10,079.00 | \$589.86 | | | | | | | | | | |
| | Family -> | | \$13,455.85 | \$1,074.01 | 0.60% | 6.20% | 1.45% | 0.25% | 0.88% | 23.70% | 5.27% | | 13.50% | |
| EMPLOYEE | RATE | ANNUAL | HEALTH | DENTAL | DISABLT | FICA | MEDICARE | UNEMP | WKCMP | RETIRE | TERM | SUBTOTAL | INDIRECT | TOTAL |
| Donaldson, Tim | 52.99 | 110,219.20 | 13,456.00 | 1074.00 | 661.32 | 6,833.59 | 1,598.18 | 275.55 | 969.93 | 26,121.95 | 5,808.55 | 167,054.92 | 22,552.41 | 189,607.34 |
| Garrett, Aaron | 39.08 | 81,286.40 | 13,456.00 | 1074.00 | 487.72 | 5,039.76 | 1,178.65 | 203.22 | 715.32 | 19,264.88 | 4,283.79 | 127,026.39 | 17,148.56 | 144,174.96 |
| Plant, Paula | 34.69 | 72,155.20 | 10,079.00 | 590.00 | 432.93 | 4,473.62 | 1,046.25 | 180.39 | 634.97 | 17,100.78 | 3,802.58 | 110,532.38 | 14,921.87 | 125,454.25 |
| Rupp, Karen | 21.61 | 44,948.80 | 4,888.00 | 318.00 | 269.69 | 2,786.83 | 651.76 | 112.37 | 395.55 | 10,652.87 | 2,368.80 | 67,429.32 | 9,102.96 | 76,532.28 |
| TRAVEL | 5 SCC Trainings, 9 Compliance Reviews, 3 SITLA Tours, Prof Development | | | | | | | | | | | | | \$10,000.00 |
| PURCHASED SERVICES | sum of 13-20 | | | | | | | | | | | | | \$62,950.00 |
| Human Resources Services | USOE requirement | | | | | | | | | | | | | \$2,500.00 |
| Payroll Services | USOE requirement | | | | | | | | | | | | | \$250.00 |
| Wireless Communication Serv | | | | | | | | | | | | | | \$900.00 |
| Communication Services | Internet & Phones & Cell Reimb | | | | | | | | | | | | | \$4,500.00 |
| Postage and Mailing | | | | | | | | | | | | | | \$500.00 |
| Prof & Technical | Utah Interactive programming of www.schoollandtrust.org : \$52,000 | | | | | | | | | | | | | \$52,000.00 |
| Required Technical References | Lexis Nexis \$118.17/mo | | | | | | | | | | | | | \$1,500.00 |
| Rental of Land and Buildings | | | | | | | | | | | | | | \$800.00 |
| EQUIPMENT (computers, office furnishings, replace as/lf needed) | | | | | | | | | | | | | | \$2,000.00 |
| SUPPLIES AND MATERIALS | sum of 23-30 | | | | | | | | | | | | | \$13,050.00 |
| Buildings and Grounds | USOE requirement | | | | | | | | | | | | | \$7,200.00 |
| Office Supplies | | | | | | | | | | | | | | \$500.00 |
| Printing and Binding | | | | | | | | | | | | | | \$250.00 |
| Photocopy | | | | | | | | | | | | | | \$200.00 |
| Insurance & Bonds | USOE requirement | | | | | | | | | | | | | \$1,500.00 |
| Membership Dues | AG & TD State Bar | | | | | | | | | | | | | \$1,200.00 |
| Conventions, Seminars, W, C | CFA, WSLCA, SCC Trainings | | | | | | | | | | | | | \$2,000.00 |
| Prof Dev & Training | Catered SITLA & SITFO Nom Committee meetings as necessary | | | | | | | | | | | | | \$200.00 |
| TOTAL INCOME | (Interest and Dividends Approp.) \$606,100 Lines 145, 146 SB1, HB 8 Lines 1419 and 2452 | | | | | | | | | | | | | \$623,800.00 |
| TOTAL EXPENSE | | | | | | | | | | | | | | \$623,768.83 |
| DIFFERENCE | | | | | | | | | | | | | | \$31.17 |