Utah STATE OFFICE of Education

Leadership...Service...Accountability

MEMORANDUM

TO: Members, Utah State Board of Education

FROM: Scott Jones
Associate Superintendent

DATE: December 3-4, 2015

INFORMATION: FY2016 USOE\USOR Indirect Cost Pool Update

Background: The Internal Auditor for the Utah State Board of Education recommended that the Utah State Office of Education change the way the Indirect Cost Rates were calculated in an audit presented to the Audit Committee of the Utah State Board of Education on Feb. 19, 2015. Historically, the Utah State Office of Education calculated the Indirect Cost Rates and entered into an agreement with the U.S. Department of Education using a restricted rate as prescribed by them.

For the 2016 indirect cost plan, USOE Internal Accounting has begun the process of developing one indirect cost pool and rate for the Utah State Office of Education and one for the Utah State Office of Rehabilitation. This is consistent with the recommendation from the Internal Auditor that USOE should use the multiple allocation base method. Initial discussions have begun with the U.S. Department of Education concerning this revision to the FY 16 Indirect Cost Plan.

Key Points: The status of the Indirect Cost Rate Proposal will be presented to the Finance Committee for discussion.

Anticipated Action: No anticipated action; interim report.

Contact: Scott Jones, Associate Superintendent, 801-538-7514
Kristine Rasmussen, Internal Accounting Director, 801-538-7627

250 East 500 South P.O. Box 144200 Salt Lake City, UT 84114-4200 Phone: (801) 538-7500 Fax: (801) 538-7769
Brad C. Smith, State Superintendent of Public Instruction

USOE Status Report – MAXIMUS

MAXIMUS visited USOE the week of 11/16/2015 in order to analyze the Board's functions that benefit from its indirect costs, specifically to USOE and USOR. After reviewing USOE's current indirect cost rate proposal, which calculates Unrestricted/Restricted rates for USOE and an unrestricted rate for USOR, MAXIMUS has determined that it is not in an acceptable format for the Department of Education's standards of acceptance. We (MAXIMUS) will use our knowledge of cost allocation to accurately spread overhead costs into their appropriate cost pools (USDB, USOE, USOR and MSP).

In order to do this we first had to gain an understanding of the each individual indirect cost pool, which requires in person interviews to fully understand their roles and what divisions they support. We had successful meetings with the following:

- Scott Jones (Associate Superintendent-Business Ops)
- Jennifer Ross (USOR)
- Kristine Rasmussen (Director of Finance) and Deborah Jacobsen
- Brent Page (IT Director)
- Internal Audit

During the interviews we discussed the roles of each employee to gain knowledge on what support is provided to the offices. We then will determine the best allocation methodology to spread their costs (FTEs, transactions, % splits, etc)

We determined that Scott Jones (Bruce Williams in FY 14), and his assistant, Cammy Wilcox, should be included in the indirect cost pool due to their overhead support roles. In addition, the full Statewide Cost Allocation Plan Fixed Cost amount for FY 14 (838,026) should be included in the rate calculation. The cost of the Internal Audit support group has been determined to not be included in the indirect cost pool due to their roles mostly being related to Performance Audit work. This is a result of the new Uniform Guidance FAQ which indicates that audit costs related to performance are unallowable. The Internal Audit group was previously part of the indirect cost rate calculation but not actually a part of the Indirect Cost Pool. Lastly, the Administration Division of USOR needs to be included in their rate calculation.

There are several miscellaneous data collection items that we will need in order to produce a draft report. Included are: IT BASE numbers of USOR vs USOE, FY 14 FTE Count, Leave Payments for all of USOE/USOR, PO and Contracts by division, as well as a couple smaller item requests.

We plan to have a Draft version of the indirect cost rate proposal for Unrestricted/Restricted USOE and USOR Rates submitted to Scott Jones and his team for review no later than December 15th. Once the appropriate personnel have taken time to review and prepare any questions we will reconvene with a conference call to go over the proposal, in detail, and answer any questions or concerns. The goal is to have a Final version signed off on and submitted to U.S. Department of Education for their review by December 31, 2015. In the meantime, USOE should request an extension for the provisional rates to be used "until the FY 2016 Rate Proposal is agreed upon".

A follow up site-visit will be scheduled for a week in January to train USOE staff in the indirect cost rate proposal process.

UNITED STATES DEPARTMENT OF EDUCATION

OFFICE OF THE CHIEF FINANCIAL OFFICER

SEP 30 2015

Scott Jones
Associate Superintendent for Business and Operations
Utah State Office of Education
P.O. Box 144200
Salt Lake City, UT 84114-4200

Reference: Agreement No. 2014-148(A)

Dear Mr. Jones:

The original and one copy of the Indirect Cost Rate Agreement are enclosed. These documents reflect an understanding reached by your organization and the U.S. Department of Education. The rates agreed upon should be used for computing indirect cost grants, contracts and applications funded by this Department and other Federal Agencies. We are extending the effective period of the rate while we perform our review.

After reviewing the Rate Agreement, please confirm acceptance by having the original signed by a duly authorized representative of your organization and returned within thirty (30) calendar days from the date of this letter to:

U.S. Department of Education
OCFO / FIO / ICG
Attention: Frances Outland, Rm. 6059
550 12th Street, SW
Washington, DC 20202-4450

The enclosed copy of this agreement should be retained for your files. If there are any questions, please contact Emily Wen at (202) 245-8109 or Emily.Wen@ed.gov.

Sincerely,

Frances Outland

Frances Outland
Director, Indirect Cost Group
Financial Improvement Operations

Enclosures

COPY

INDIRECT COST RATE AGREEMENT
STATE EDUCATION AGENCY

Organization
Utah State Office of Education
P.O. Box 144200
Salt Lake City, UT 84114-4200

Date: SEP 30 2015
Agreement No: 2014-148(A)

Filing Reference: Replaces previous Agreement No. 2014-148
Dated: 9/30/2014

The approved indirect cost rates herein are for use on grants, contracts, and other agreements with the Federal Government. The rates are subject to the conditions included in Section II of this Agreement and regulations issued by Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards under 2 CFR 200.

Section I - Rates and Bases

Type	From	To	Rate	Base	Applicable To
Fixed	07/01/2014	06/30/2015	13.5%	SWF	Unrestricted
Fixed	07/01/2014	06/30/2015	7.6%	SWF	Restricted
Provisional	07/01/2015	12/31/2015	16.7%	SWF	Unrestricted
Provisional	07/01/2015	12/31/2015	8.7%	SWF	Restricted
Provisional	07/01/2015	12/31/2015	4.9%	SWF	Rehab

Distribution Base:

SWF Total Direct Salaries & Wages including all applicable fringe benefits.

Applicable To:

Unrestricted Unrestricted rates apply to programs that do not require a restricted rate per 34 CFR 75.563 and 34 CFR 76.563.
Restricted Restricted rates apply to programs that require a restricted rate per 34 CFR 75.563 and 34 CFR 76.563.
Rehab Vocational Rehabilitation Services programs (Unrestricted)

Treatment of Fringe Benefits:
Fringe benefits applicable to direct salaries and wages are treated as direct costs. Pursuant to 2 CFR 200.431, (b), (3), Paragraph (i), unused leave costs for all employees are allowable in the year of payment. The treatment of unused leave costs should be allocated as an indirect cost except for those employee salaries designated as a direct cost for the restricted rate calculation.

Capitalization Policy: Items of equipment are capitalized and depreciated if the initial acquisition cost is equal to or greater than $5,000.

COPY

Section II - Particulars

Limitations: Application of the rates contained in this Agreement is subject to all statutory or administrative limitations on the use of funds, and payments of costs hereunder are subject to the availability of appropriations applicable to a given grant or contract. Acceptance of the rates agreed to herein is predicated on the following conditions: (A) that no costs other than those incurred by the Organization were included in the indirect cost pools as finally accepted, and that such costs are legal obligations of the Organization and allowable under the governing cost principles; (B) the same costs that have been treated as indirect costs are not claimed as direct costs; (C) that similar types of information which are provided by the Organization, and which were used as a basis for acceptance of rates agreed to herein, are not subsequently found to be materially incomplete or inaccurate; and (D) that similar types of costs have been accorded consistent accounting treatment.

Accounting Changes: The rates contained in this agreement are based on the organizational structure and the accounting systems in effect at the time the proposal was submitted. Changes in organizational structure or changes in the method of accounting for costs which affect the amount of reimbursement resulting from use of the rates in this agreement, require the prior approval of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowance.

Provisional/Final/Predetermined Rates: A proposal to establish a final rate must be submitted. The awarding office should be notified if the final rate is different from the provisional rate so that appropriate adjustments to billings and charges may be made. Predetermined rates are not subject to adjustment.

Fixed Rate: The negotiated fixed rate is based on an estimate of the costs that will be incurred during the period to which the rate applies. When the actual costs for such period have been determined, an adjustment will be made to a subsequent rate calculation to compensate for the difference between the costs used to establish the fixed rate and the actual costs.

Notification to Other Federal Agencies: Copies of this document may be provided to other Federal agencies as a means of notifying them of the agreement contained herein.

Audit: All costs (direct and indirect, federal and non-federal) are subject to audit. Adjustments to amounts resulting from audit of the cost allocation plan or indirect cost rate proposal upon which the negotiation of this agreement was based may be compensated for in a subsequent negotiation.

Reimbursement Ceilings/Limitations on Rates: Awards that include ceiling provisions and statutory/ regulatory requirements on indirect cost rates or reimbursement amounts are subject to the stipulations in the grant or contract agreements. If a ceiling is higher than the negotiated rate in Section I of this agreement, the negotiated rate will be used to determine the maximum allowable indirect cost.

Section III - Special Remarks

Alternative Reimbursement Methods: If any federal programs are reimbursing indirect costs by a methodology other than the approved rates in this agreement, such costs should be credited to the programs and the approved rates should be used to identify the maximum amount of indirect costs allocable.

Submission of Proposals: New indirect cost proposals are necessary to obtain approved indirect cost rates for future fiscal years. **The next indirect cost rate proposal is due six months prior to the expiration dates of the rates in this agreement.**

Section IV - Approvals

For the State Education Agency:

Utah State Office of Education
P.O. Box 144200
Salt Lake City, UT 84114-4200

Signature

Scott Jones
Name

Associate Superintendent
Title

10/15/15
Date

For the Federal Government:

U.S. Department of Education
OCFO / FIO / ICG
550 12th Street, SW
Washington, DC 20202-4450

Frances Outland
Signature

Frances Outland
Name

Director, Indirect Cost Group
Title

SEP 30 2015
Date

Negotiator: Emily Wen
Telephone Number: (202) 245-8109

Tab 0 Item 0 Utah State Office of Education ICP Cover Sheet

Utah State Office of Education

Indirect Cost Proposal

For Fiscal Year 2016

Tab 0 Item 1 Cover Letter

October 5, 2015

U.S. Department of Education
Indirect Cost Group, OCFO/FIPAO
Room 21C4, UCP
830 First Street, NE
Washington, DC 20202-4450

Enclosed is the requested indirect cost rate proposal for the Utah State Office of Education prepared in a manner similar with prior years. This is available electronically and can be sent by email once this is assigned to a specialist.

I hope you find everything in reasonable order. Should there be any questions, please contact me at (801) 538-7515 or email scott.jones@schools.utah.gov. Or Tom Upton at (801)538-7621 or email tom.upton@schools.utah.gov.

Sincerely yours,

Scott Jones
Director of Finance
Utah State Office of Education

enclosures

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Tab 1 Item 1 CERTIFICATION OF INDIRECT COSTS

CERTIFICATION OF INDIRECT COSTS

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal dated January 30, 2015 to establish billing or final indirect cost rates for July 1, 2015 through June 30, 2016 are allowable in accordance with the requirements of the federal awards to which they apply and OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to federal awards on the basis of a beneficial or causal relationship between the expenses incurred the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the federal government will be notified of any accounting changes that would affect the predetermined rates.

I declare that the foregoing is true and correct.

Government Unit: Utah State Board of Education

Signature: _____

Name of Official: Scott Jones

Title: Director of Finance

Date of Execution: October 5, 2015

Tab 1 Item 2 SWCAP FY 2013 Cost Allocation

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

State of Utah
Department of Administrative Services
2110 State Office Building
Salt Lake City, UT 84114

DATE: February 21, 2014
FILING REF.: The preceding agreement was dated:
03/28/13 G12212

SECTION I: ALLOCATED COSTS

The central service costs listed in Exhibit A, attached, are approved on a fixed basis and may be included as part of the costs of the State/local departments and agencies indicated during your fiscal year ended June 30, 2014 for further allocation to Federal grants, contracts and other agreements performed at those departments and agencies.

SECTION II: BILLED COSTS

In addition to Section I, which provides for services furnished but not billed, the services listed below are furnished and billed to State/local departments and agencies.

DEPARTMENT OF ADMINISTRATIVE SERVICES
- Division of Finance
  - Purchasing Card
  - Consolidated Budget & Accounting Group (eff.7/1/12)
- General Services
  - Administration
  - Central Mail
  - Cooperative Contract Management
  - Print Services
  - State Surplus Property
  - Federal Surplus Property
- Division of Fleet Operations
  - Motor Pool
  - Fuel Network
  - Administration
  - Travel Office (effective 7/1/11)
- Property Management
- Risk Management
  - Administration, Property, Auto, General Liability
  - Workers Compensation
  - Construction/OCIP
- Unemployment Insurance Agency Fund

DEPARTMENT OF NATURAL RESOURCES - Warehouse

DEPARTMENT OF CORRECTIONS - Utah Correctional Industries (UCI)

DEPARTMENT OF TECHNOLOGY SERVICES
- Div. of Agency Services
- Div. of Enterprise Technology

STATE AUDITOR'S OFFICE
- Single Audit Billings
- ARRA Single Audit Billings (effective 7/1/10 thru 6/30/14)

ATTORNEY GENERAL'S OFFICE - Direct Billed Services

PUBLIC EMPLOYEES GROUP INSURANCE PROGRAM - Medical, Dental, Long-Term Disability, Term Life, Death Benefit, and Medicare Supplement Programs

DEPARTMENT OF HUMAN RESOURCE MANAGEMENT - Internal Service Fund

STATE/LOCALITY: State of Utah

AGREEMENT DATE: February 21, 2014

SECTION III: CONDITIONS

The amounts approved in Section I and the billings for the services listed in Section II are subject to the following conditions:

A. LIMITATIONS: (1) Charges resulting from this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. (2) Such charges represent costs incurred by the State/locality which are legal obligations of the State/locality and are allowable under OMB Circular A-87. (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar types of costs are accorded consistent accounting treatment. (5) The information provided by the State/locality which was used to establish this Agreement is not later found to be materially incomplete or inaccurate.

B. ACCOUNTING CHANGES: This Agreement is based on the accounting system purported by the State/locality to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from use of this Agreement require prior approval of the authorized representative of the Cognizant Agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from allocated cost to a billed cost. Failure to obtain approval may result in cost disallowances.

C. FIXED AMOUNTS: If fixed amounts are approved in Section I of this Agreement, they are based on an estimate of the costs for the period covered by the Agreement. When the actual costs for this period are determined, adjustments will be made to the amounts of a future year to compensate for the difference between the costs used to establish the fixed amounts and actual costs.

D. BILLED COSTS: Charges for the services listed in Section II will be billed in accordance with rates established by the State/locality. These rates will be based on the estimated costs of providing the services. Adjustments for variances between billed costs and the actual allowable costs of providing the services, as defined by OMB Circular A-87, will be made in accordance with procedures agreed to between the State/locality and the Cognizant Agency.

E. USE BY OTHER FEDERAL AGENCIES: This Agreement was executed in accordance with the authority in OMB Circular A-87, and should be applied to grants, contracts and other agreements covered by that Circular, subject to any limitations in Paragraph A above. The State/locality may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

BY THE STATE/LOCALITY:

State of Utah
(STATE/LOCALITY)

John Reidhead
(SIGNATURE)

John C. Reidhead
(NAME)

Director, Division of Finance
(TITLE)

3/3/2014
(DATE)

BY THE COGNIZANT AGENCY
ON BEHALF OF THE FEDERAL GOVERNMENT:
DEPARTMENT OF HEALTH AND HUMAN SERVICES
(AGENCY)

Danny W. Hayes
(SIGNATURE)

Arif Karim
(NAME)

Director, Division of Cost Allocation
(TITLE)

February 21, 2014
(DATE)

HHS Representative: Ernest Willard
Telephone: (415) 437-7820

State of Utah
Statewide Cost Allocation Plan
Summary of Fixed Costs for Fiscal Year Ending June 30, 2014

	CAPITOL BUILDING SPACE	SENATE OFFICE BUIDING	HOUSE OFFICE BUILDING	OFFICE BUILDING SPACE	MAINTENANCE AND SECURITY	AUDITOR GENERAL	STATE AUDITOR AUDITING	STATE AUDIT CONTRACT AUDITS	WARRANT GENERATION	WARRANT DISBURSEMENT /REDEMPTION	PURCHASING	ARCHIVES RECORDS MANAGEMENT	ARCHIVES MICRO-GRAPHICS	HUMAN RESOURCE & PAYROLL	TOTALS
Legislature	2,875,237	70,093	315,550	0	1,967,066	0	2,027	0	3,941	1,276	0	8,290	2,604	47,653	5,293,737
Judicial Council	58,443	0	0	0	18,168	126,848	11,965	0	101,963	14,980	7,523	71,696	(7,480)	259,450	663,556
Capitol Preservation Board	462,810	0	0	388	145,685	0	455	0	2,181	223	0	160	0	1,560	613,462
State Treasurer	15,568	0	0	0	2,112	0	13,915	0	35,122	3,387	45	1,723	0	5,138	77,010
Governor	1,458,180	47,276	0	0	561,056	(154,486)	11,657	0	58,596	7,065	2,296	23,912	80	62,628	2,078,260
USTAR	0	0	0	0	0	0	2,830	0	2,508	324	(32)	8,439	0	3,715	17,784
Attorney General	122,861	0	0	302	40,974	170,906	6,878	0	25,918	4,869	473	38,406	0	101,644	513,231
State Auditor	4,521	100	0	0	4,829	0	513	0	1,776	497	(11)	2,333	0	10,538	25,096
Administrative Services	0	0	0	68,077	326,072	0	9,357	0	121,843	135,536	32,166	14,731	58,660	31,550	797,992
Technology Services	0	0	0	7,670	35,811	0	355	0	1,635	252	1,479	3,050	0	5,197	55,449
Tax Commission	0	0	0	0	0	(95,825)	47,888	0	268,838	12,559	4,101	940	(18,545)	164,214	384,170
Career Service Review	0	0	0	(5)	305	(59,037)	2	0	354	60	0	95	0	426	(57,801)
Human Resource Mgmt	6,723	0	0	(49)	4,113	0	263	0	1,664	364	(22)	2,975	0	3,344	19,375
Navajo Trust Administration	0	0	0	0	0	0	0	0	3,374	438	114	0	0	2,979	6,905
Public Safety	564,478	25	0	51,500	495,475	(122,334)	19,736	0	140,806	13,358	(1,123)	25,812	18,560	308,317	1,514,610
National Guard	0	0	0	0	0	0	6,523	0	23,132	3,176	476	4,191	0	64,343	101,841
Human Services	0	0	0	0	0	137,279	63,336	0	371,709	214,780	25,325	76,108	0	857,626	1,746,163
Health	0	0	0	0	0	(339,619)	296,867	0	205,897	60,891	104,274	46,576	4,690	219,158	598,734
Medical Education Council	0	0	0	0	0	0	(211)	0	212	57	93	0	0	1,746	1,897
Building Board Construction	0	0	0	0	0	0	0	0	0	0	0	0	0	940	940
Public Education	0	0	0	0	0	(260,626)	338,768	0	399,086	41,304	15,553	25,057	36,620	242,264	838,026
Corrections	0	0	0	0	0	0	28,035	0	260,123	21,695	784,338	28,682	(15,958)	452,500	1,559,415
Board of Pardons and Parole	0	0	0	0	0	(57,617)	369	0	1,480	345	2,546	8,227	0	8,100	(36,550)
Veteran's Affairs	0	0	0	0	0	0	3,571	0	4,887	448	211	(89)	0	3,870	12,898
Environmental Quality	0	0	0	0	0	557,368	5,644	0	75,546	8,721	9,457	19,775	0	87,518	764,029
Higher Education	0	0	0	0	0	489,181	776,033	0	1,311	27	0	36,565	(13,066)	0	1,290,051
Institutional Trust Lands Adm	0	0	0	0	0	0	6,334	0	30,701	1,522	0	5,959	0	16,298	60,814
Natural Resources	0	0	0	0	0	283,464	16,291	0	404,985	23,955	13,394	25,756	4,232	301,425	1,073,502
Agriculture	0	0	0	0	0	0	2,780	0	28,435	3,200	822	1,876	0	57,609	94,722
Lands Policy Coordination	0	0	0	26,825	122,060	(1,555)	141	0	1,683	289	0	(131)	0	4,833	154,145
Workforce Services	0	0	0	0	0	203,020	75,384	0	283,130	90,691	23,664	(3,395)	0	405,684	1,078,178
Alcoholic Beverage	0	0	0	0	0	484,388	23,448	0	34,893	5,288	18,544	414	0	119,912	686,887
Labor Commission	0	0	0	0	0	0	1,345	0	24,815	2,288	68	19,779	394,726	28,000	471,021
Commerce	0	0	0	0	0	179,161	2,753	0	26,420	2,974	307	35,581	20,996	61,703	329,895
Financial Institutions	0	0	0	0	0	0	564	0	3,774	552	0	144	0	10,523	15,557
Insurance Department	0	0	0	33,472	157,322	(203)	51,433	0	9,330	970	76	3,820	0	18,339	274,559
Public Service Comm	0	0	0	0	0	0	1,769	0	2,998	300	38	4,562	0	4,775	14,442
Community and Culture	0	0	0	0	0	218,624	13,404	0	255,007	22,062	772	4,558	0	36,431	550,858
Utah Sports Authority	0	0	0	0	0	0	0	0	(4)	0	0	(230)	0	0	(234)
Transportation	0	0	0	0	0	(212,613)	236,100	0	947,618	37,650	295,246	28,350	0	345,032	1,677,383
Internal Service Funds	45,864	25	0	108,685	650,383	(23,872)	40,648	0	408,499	66,412	143,522	3,263	(13,114)	267,100	1,697,415
Other	196,209	134,891	0	14,936	432,118	1,734,649	2,763,540	0	2,331	(4)	0	245,559	(73,728)	0	5,450,501
TOTALS	5,810,894	252,411	315,550	311,800	4,963,547	3,257,101	4,882,710	0	4,578,517	804,781	1,485,735	823,519	399,277	4,624,082	32,509,924

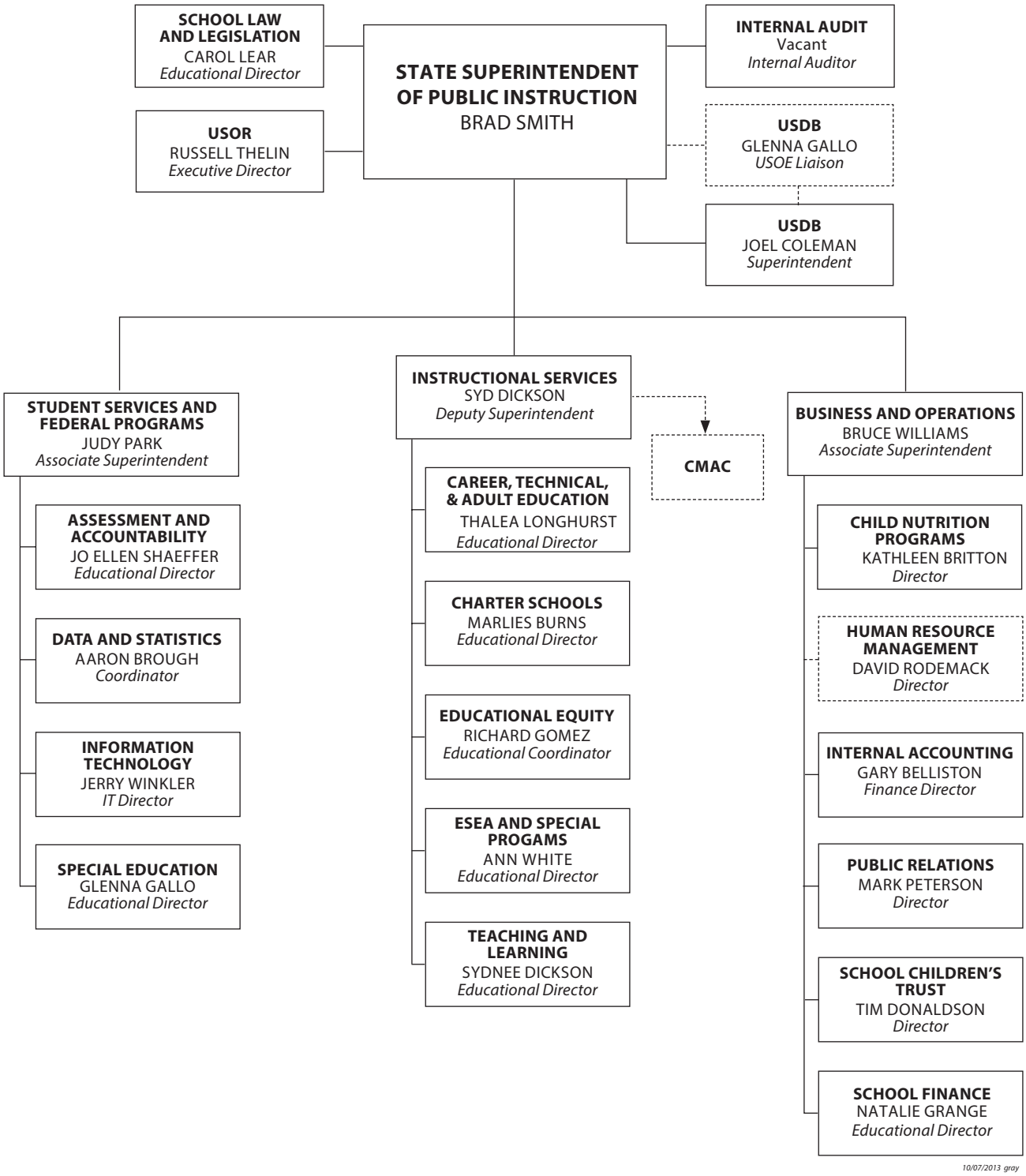
State of Utah
Statewide Cost Allocation Plan
Summary of Fixed Costs for Fiscal Year Ending June 30, 2014

	CAPITOL BUILDING SPACE	SENATE OFFICE BUIDING	HOUSE OFFICE BUILDING	OFFICE BUILDING SPACE	MAINTENANCE AND SECURITY	AUDITOR GENERAL	STATE AUDITOR AUDITING	STATE AUDIT CONTRACT AUDITS	WARRANT GENERATION	WARRANT DISBURSEMENT /REDEMPTION	PURCHASING	ARCHIVES RECORDS MANAGEMENT	ARCHIVES MICRO GRAPHICS	HUMAN RESOURCE & PAYROLL	TOTALS
Utah Correctional Industries	0	0	0	0	0	0	5,156	0	97,024	11,722	11,548	0	0	11,593	137,043
DAS Risk Management Construction	0	0	0	0	0	0	36	0	21	2	0	0	0	0	59
DAS Risk Management Administration	0	0	0	14,525	67,826	0	(110)	0	1,600	325	783	3,277	0	5,139	93,365
DAS RM - Worker's Comp	0	0	0	0	0	0	706	0	362	66	0	0	0	566	1,700
DAS Fin-Purchasing Card	0	0	0	0	0	0	48	0	31,780	3,848	0	0	0	148	35,824
DAS GS Central Printing Services	0	0	0	0	0	0	283	0	18,299	3,384	0	0	0	1,101	23,067
DAS General Services Admin	0	0	0	1,456	6,802	0	0	0	255	21	0	0	0	(11,519)	(2,985)
DAS GS Central Mail Services	0	0	0	0	0	0	1,300	0	9,310	1,814	38	0	0	24,672	37,134
DAS GS Coop Contract Management	0	0	0	0	0	0	142	0	(13,636)	(1,471)	0	0	0	6,345	(8,620)
DAS FO Motor Pool	0	0	0	0	0	0	2,652	0	17,908	2,517	153	219	0	6,419	29,868
DAS Federal Surplus State	0	0	0	0	0	0	12	0	365	25	0	0	0	(1,866)	(1,464)
DAS State Surplus Property	0	0	0	0	0	0	74	0	1,150	170	0	(233)	0	2,738	3,899
DAS Fuel Network	0	0	0	0	0	0	5,658	0	6,416	644	(108)	0	0	2,833	15,443
DAS Fleet Operations Admin	0	0	0	8,733	40,930	0	0	0	445	88	0	0	0	(29,782)	20,414
DAS Fleet Operations - Travel Office	0	0	0	0	0	0	126	0	612	78	0	0	0	2,114	2,930
DAS DFCM Property Mgmt	7,024	25	0	(20)	130,577	0	3,100	0	78,216	6,562	26,874	0	0	66,942	319,300
DAS State Facility Energy Efficiency	0	0	0	0	0	0	0	0	5	0	0	0	0	(31,456)	(31,451)
Human Resource Management	0	0	0	0	0	0	1,182	0	6,327	1,440	0	0	0	54,595	63,544
DHS General Services	0	0	0	0	0	0	(112)	0	(199)	(20)	0	0	0	0	(331)
DHS Data Processing	0	0	0	0	0	0	0	0	0	0	0	0	0	(9)	(9)
Office of Education	0	0	0	0	0	0	0	0	(1)	0	0	0	0	(382)	(383)
DNR Warehouse	0	0	0	0	0	0	20	0	2,014	168	116	0	0	872	3,190
DNR Motor Pool	0	0	0	0	0	0	0	0	0	0	0	0	0	(167,046)	(167,046)
DTS Enterprise Technology	38,840	0	0	83,991	404,248	0	9,896	0	122,142	30,683	43,421	0	0	323,049	1,056,270
DTS Agency Services	0	0	0	0	0	(23,872)	7,176	0	22,198	3,374	60,783	0	0	34	69,693
DOC Corrections DP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DOT Infrastructure	0	0	0	0	0	0	0	0	(7)	0	0	0	0	0	(7)
Risk Management - Property	0	0	0	0	0	0	1,522	0	831	93	(75)	0	0	0	2,371
Risk Management - Auto	0	0	0	0	0	0	171	0	1,340	225	0	0	0	0	1,736
Risk Management - Liability	0	0	0	0	0	0	1,610	0	3,688	650	(11)	0	0	0	5,937
Unemployment Insurance	0	0	0	0	0	0	0	0	32	4	0	0	0	0	36
Other	0	0	0	0	0	0	0	0	0	0	0	0	(13,114)	0	(13,114)
TOTALS	45,864	25	0	108,685	650,383	(23,872)	40,648	0	408,497	66,412	143,522	3,263	(13,114)	267,100	1,697,413

Tab 1 Item 3 Utah State Office of Education Org Chart

Utah STATE OFFICE of Education

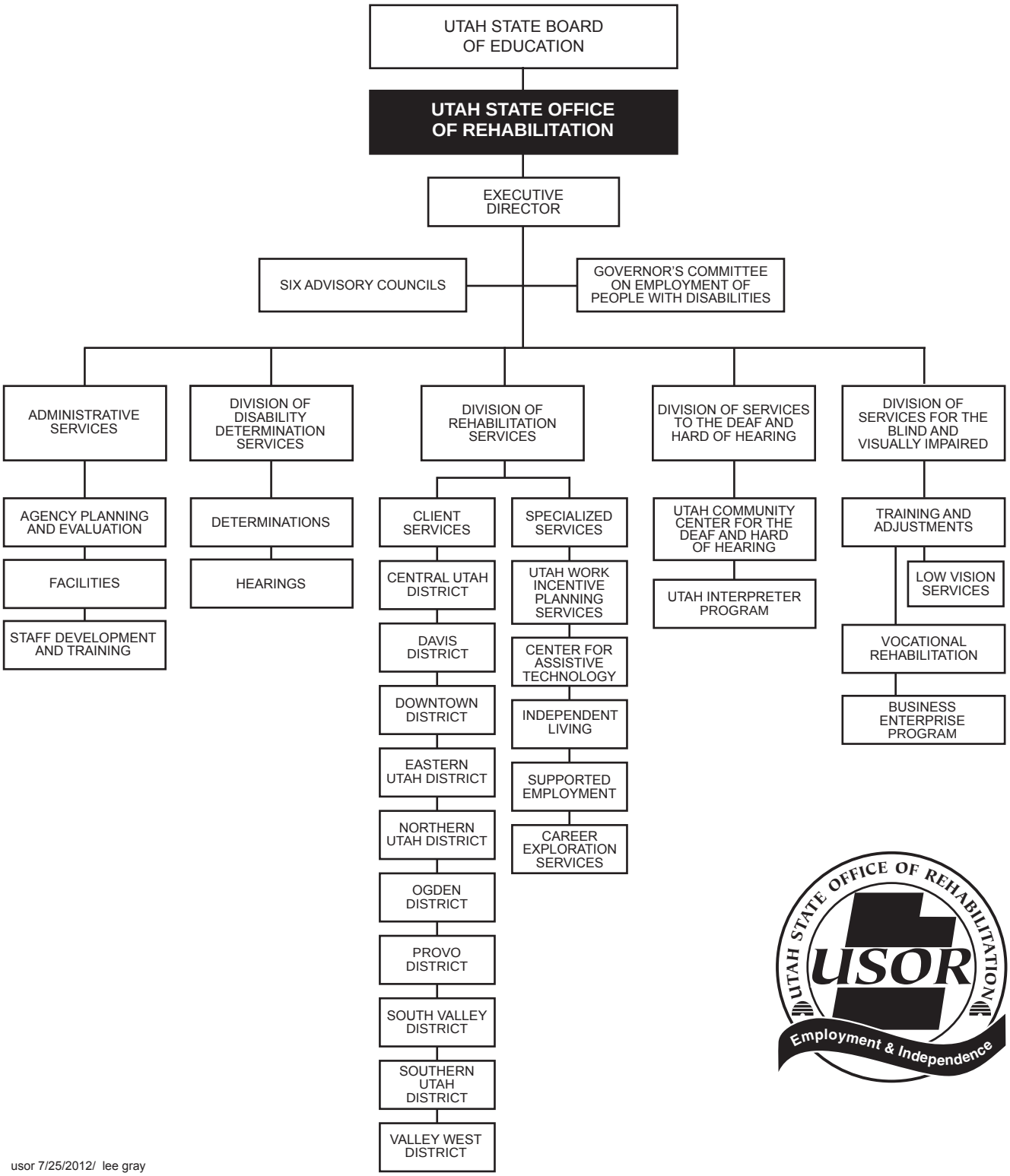
ORGANIZATION CHART



Tab 1 Item 4 Utah State Office of Rehabilitation

UTAH STATE OFFICE OF REHABILITATION

ORGANIZATION CHART



usor 7/25/2012/ lee gray

Tab 2 Item 1 Board of Education Mission Statement

Promises to Keep

The Vision and Mission of Utah Public Education

Promises to Keep *is a statement of vision and mission for Utah's system of public education. The statement relies on the language of the Utah Constitution for its central premise. It is intended to provide focus to the work of the State Board of Education, the Utah State Office of Education, and all school districts, local boards of education, and charter schools within the general control and supervision of the Board.*

The Vision of Public Education

Utah's public education system is created in the state Constitution to "secure and perpetuate" freedom.

Freedom, as envisioned in the Utah Constitution, is a promise to future generations that requires:

- *Citizen participation in civic and political affairs.*
- *Economic prosperity for the community.*
- *Strong moral and social values.*
- *Loyalty and commitment to constitutional government.*

The premise of ***Promises to Keep*** *is that there are essential, core "promises" that leaders in the public education system should be clear about with citizens of Utah; that these "promises" are made as part of the civic compact at work as the citizens of Utah give into our hands resources for the public education system; that citizens should have high expectations regarding our success in the essential "promised" work of public education.*

The Mission of Public Education

Utah's public education system keeps its constitutional promise by:

- ***Ensuring literacy and numeracy*** *for all Utah children.*
- ***Providing high quality instruction*** *for all Utah children.*
- ***Establishing curriculum with high standards and relevance*** *for all Utah children.*
- ***Requiring effective assessment*** *to inform high quality instruction and accountability.*

Adopted by the Utah State Board of Education
August 7, 2009

Tab 2 Item 3 Utah State Office of Rehabilitation Mission Statement

Watch an introductory video

Welcome to the USOR Website

Our mission is to assist eligible individuals in obtaining employment and increasing their independence.

This site will help you explore the many services offered by the Utah State Office of Rehabilitation through the Division of Rehabilitation Services (DRS), the Division of Services for the Blind and Visually Impaired (DSBVI), and the Division of Services for the Deaf and Hard of Hearing (DSDHH).

A good way to get started is by watching one of our Welcome Videos on our Youtube site.

If you are a person with a disability who needs assistance getting back to work, an employer looking for qualified job applicants, or just want to learn more about rehabilitation in Utah,
THIS IS THE PLACE.

USOR News

Russ Thelin selected as the new Director of USOR.

Kyle Walker selected as the new Division of Rehabilitation Services Director.

Events

03/11/14 - 03/11/14 | 08.30
Employer Workshop ...
04/08/14 - 04/08/14 | 10.00
Work Ability Caree...

Utah State Office of Rehabilitation offices are open from

8 am until 5 pm Monday through Friday.

Tab 2 Item 4 Human Resources Mission Statement

Home
Employment Opportunity
Employee Philosophy Statement
Employee Benefits
Employee Recognition
Compliance
Policies
Other Resources
Contact Us

Welcome

We believe our employees are our most valuable resource. Our mission is to provide a full range of quality human resource services to support each employee in contributing at optimum levels towards the mission and goals of the Utah State Office of Education (USOE) and the Utah State Office of Rehabilitation (USOR).

We will strive for excellent customer service in providing:

- recruitment and selection
- benefits administration
- job classification
- employee relations
- performance management
- salary and payroll administration
- equal employment opportunity
- human resource policy development
- employee assistance and risk management

We will advocate for consistency, fairness and equity in all human resource activities.

250 East 500 South | PO Box 144200
Salt Lake City, UT | 84114-4200
Monday - Friday | 8 a.m. to 5 p.m.
(801) 538 7500

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Tab 2 Item 5 Internal Accounting Mission Statement

Utah STATE OFFICE OF Education

SEARCH

enter search term

DEPARTMENTS | DATA & STATISTICS | INFORMATION | PARTNERS | CONTACT | CALENDAR

USOE Home » Accounting » Home

- Home
- Business Practices and Procedures
- Contact Us

Welcome

Our mission is to provide quality budgeting, accounting and purchasing services to all members of the Utah State Office of Education (USOE).

250 East 500 South | PO Box 144200
Salt Lake City, UT | 84114-4200
Monday - Friday | 8 a.m. to 5 p.m.
(801) 538 7500

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Tab 2 Item 6 Information Technology Mission Statement

Home
Services
Meetings and Conferences
Warehouse
Recommended Resources
Request Forms
Contact Us
Disclaimer

Mission Statement

Our mission is to develop and provide cost-effective, broadly based, highly functional information technology services for Utah's public school districts, the Utah State Office of Education (USOE), the Utah State Office of Rehabilitation (USOR), and Child Nutrition. These include:

- Assuring equity among users.
- Implementing cost-effective practices.
- Minimizing duplicative hardware, software, and development.
- Promoting cooperative development and resource sharing in accord with the strategic plan.

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Tab 3 item 1 Agency Indirect Analysis

UTAH STATE BOARD OF EDUCATION
INDIRECT COST RATE FOR FISCAL YEAR ENDING JUNE 30, 2016 USING FY 2014 INFORMATION

Unrestricted Rate Calculation							Restricted Rate Calculation				
Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
Division	Total Expenditures	Excluded (Capital and Flow-Through)	Unallowable	Indirect	Salary & Benefits	Net Remaining Costs (Col 1-(Cols 2-6))	Total Expenditures (Col 1)	Excluded (Col 2)	Unallowable	Indirect (Col 5)	Direct (Col 8-(Cols 9-11))
Board of Education	2,485,776	325,613			1,052,823	1,107,340	2,485,776	325,613			2,160,163
Business and Operations	1,958,861	367,169			1,505,472	86,220	1,958,861	367,169			1,591,692
Instructional Services	153,767,838	142,232,790			7,376,033	4,159,015	153,767,838	142,232,790			11,535,048
Student Services and Federal Programs	128,885,738	106,108,763			7,442,826	15,334,149	128,885,738	106,108,763			22,776,975
Law, Legislation and Education Services	6,357,993	4,873,445			1,278,260	206,288	6,357,993	4,873,445			1,484,548
Subtotals USOE	**293,456,206**										
Grants and Initiatives	15,434,318	835,254			243,691	14,355,373	15,434,318	835,254			14,599,064
Licensure	1,829,211	184,209			838,892	806,110	1,829,211	184,209			1,645,002
Charter School Board	2,674,201	2,224,130			385,696	64,375	2,674,201	2,224,130			450,071
Child Nutrition Programs	184,106,743	181,671,247			1,580,572	854,924	184,106,743	181,671,247			2,435,496
Commodities	18,247,525	18,247,525			-	-	18,247,525	18,247,525			-
						-	-	-			-
Minimum School Program Basic	1,791,567,185	1,791,567,185			-	-	1,791,567,185	1,791,567,185			-
Minimum School Program Related to Basic	685,453,990	685,453,990			-	-	685,453,990	685,453,990			-
Minimum School Program Voted and Board Leeway	93,679,410	93,679,410			-	-	93,679,410	93,679,410			-
Minimum School Program Capital Outlay	14,499,700	14,499,700			-	-	14,499,700	14,499,700			-
											-
Fine Arts	3,259,117	3,259,117				-	3,259,117	3,259,117			-
Science Outreach	2,600,000	2,600,000				-	2,600,000	2,600,000			-
Educational Contracts	2,961,747	2,961,747				-	2,961,747	2,961,747			-
Subtotal USOE et al.	**3,109,769,353**	**3,051,091,294**	**-**	**-**	**21,704,265**	**36,973,794**	**3,109,769,353**	**3,051,091,294**	**-**	**-**	**58,678,059**
Rehabilitation Services	55,382,759	32,682,972			19,437,811	3,261,976	55,382,759	32,682,972			22,699,787
Disability Determination Services	12,032,268	4,148,562			6,647,243	1,236,463	12,032,268	4,148,562			7,883,706
Service to the Hearing Impaired	2,787,880	84,971			2,137,095	565,814	2,787,880	84,971			2,702,909
Services to the Blind/Visually Impaired	5,838,456	1,105,739			3,655,138	1,077,579	5,838,456	1,105,739			4,732,717
Administration	3,064,767	414,633			2,068,098	582,036	3,064,767	414,633			2,650,134
							-	-			-
Subtotals USOR	**79,106,130**	**38,436,877**	**-**	**-**	**33,945,385**	**6,723,868**	**79,106,130**	**38,436,877**	**-**	**-**	**40,669,253**
State Superintendent	454,615		-	454,615		-	454,615	-	-		454,615
Associate Superintendent	283,936		-	283,936		-	283,936	-	-		283,936
Human Resources (see Note 1)	473,432	-		31,032		442,400	473,432	-		31,032	442,400
Support Services	68,616			68,616		-	68,616	-		68,616	-
Internal Accounting	1,369,482			1,369,482		-	1,369,482	-		1,369,482	-
Internal Computer Services	1,929,187	49,178		1,880,009		-	1,929,187	49,178		1,880,009	-
Public Information	254,989			254,989		-	254,989	-		254,989	-
Print Services	79,066			79,066		-	79,066	-		79,066	-
Subtotals Indirect Costs	**4,913,323**	**49,178**	**-**	**4,421,745**	**-**	**442,400**	**4,913,323**	**49,178**	**-**	**3,683,194**	**1,180,951**
Total Department and Base	**3,193,788,806**	**3,089,577,349**	**-**	**4,421,745**	**55,649,650**	**44,140,062**	**3,193,788,806**	**3,089,577,349**	**-**	**3,683,194**	**100,528,263**
Equipment Depreciation (1,150,740)	176,471			176,471			176,471			176,471	
State Wide Costs (SWCAP)	242,264			242,264			242,264			242,264	
Total Dept/Base-Equipment-SWCAP	3,194,207,541	3,089,577,349	-	4,840,480	55,649,650	44,140,062	3,194,207,541	3,089,577,349	-	4,101,929	100,528,263
Total Allowable Costs	3,194,207,541	3,089,577,349	-	4,840,480	55,649,650	44,140,062	3,194,207,541	3,089,577,349	-	4,101,929	100,528,263
Unrestricted Rate- From Carryforward Worksheet	19.9%										

Restricted Rate Based on all Costs	USOE >>>	19.9%	USOR >>>	4.9%
Restricted Rate based on Personnel Costs on MISC Calcs sheet	10.1%			

For the 1 Year Period Ending June 30, 2010, the rates are 10.8% Restricted and 13.4% Unrestricted
For the 1 Year Period Ending June 30, 2011, the rates are 9.3% Restricted and 12.9% Unrestricted
For the 1 Year Period Ending June 30, 2012, the rates are 8.0% Restricted and 12.8% Unrestricted
For the 1 Year Period Ending June 30, 2013, the rates are 9.4% Restricted and 12.3% Unrestricted
For the 1 Year Period Ending June 30, 2014, the rates are 10.1% Restricted and 13.4% Unrestricted
For the 1 Year Period Ending June 30, 2015, the rates are 7.6% Restricted and 13.5% Unrestricted
Note 1-- Human Resources is an ISF now, it is being changed to direct charge most costs with approval from ICG during the FY 15 year so changes have to be reflected with an adjustment for FY 14 data, future years will reflect the adjustments.

Tab 3 Item 1A Cost Analysis Carry Forward Calculation

Tab 3 Item 1A Carry Forward Calculation for Unrestricted Rate

Unrestricted Rate

	FY 2014		USOR FY 2016		USOE FY 2016	
Rate		13.40%		4.90%		19.90%
Base		35,264,702		33,945,385		21,704,265
Departments (Inc Depreciation)	4,486,187		1,658,543		4,416,817	
HR Direct Charge Adjustment						
Central (SWCAP)	198,245					
Carry-Forward	24,304		-		(98,830)	
Total Pool		4,708,736		1,658,543		4,317,987

Actual Costs:		
Base		36,713,396
Departments (Inc Depreciation)	4,598,216	
Central	198,245	
Carry-Forward	24,304	
Total Pool		4,820,765
Carry-Forward Computation		
Actual Base	36,713,396	
Fixed Rate	13.40%	
Indirect Costs Billed		4,919,595
Actual Indirect Costs		4,820,765
(Over) or Under Recovery		(98,830)

Tab 3 Item 1A Carry Forward Calculation for Restricted Rate

Restricted Rate

	FY 2014		Based on USOE FY 2016	
Rate		4.70%		5.574%
Base		73,684,375		59,859,010
Departments	3,857,971		3,738,964	
HR Direct Charge Adjustment				
Central	233,031			
Carry-Forward	(660,082)		(402,210)	
Total Pool		3,430,920		3,336,754
Actual Costs:				
Base		81,592,009		
Departments	3,859,665			
Central	233,031			
Carry-Forward	(660,082)			
Total Pool		3,432,614		
Carry-Forward Computation				
Actual Base	81,592,009			
Fixed Rate	4.70%			
Indirect Costs Billed		3,834,824		
Actual Indirect Costs		3,432,614		
(Over) or Under Recovery		(402,210)		

Tab 3 item 1B Breakout of ICP Salaries by Individual with Allocation and Internal Audit Unit

Tab 3 Item 1B Breakout of ICP Salaries by Individual with Allocation and Internal Audit Unit

Section	Name	Title	Salary	Benefits	Total	Allocation Method	USOR Pool	USOE Pool
State Superintendent	**Menlove, Martell**	STATE SUPT, PUBLIC INSTRUCTION	199,476	74,614	274,090	Wage Split OE and OR Admin	23,844.70	250,245.21
	Snelson, Leslee	EXECUTIVE ASSISTANT, APPOINTED	52,478	39,683	92,161	Wage Split OE and OR Admin	8,017.63	84,143.37
10101 Total			**251,954**	**114,297**	**366,251**		**31,862**	**334,389**
Deputy Superintendent	**Davis, Michelle**	SUPPORT SERVICES COORD II	41,114	27,386	68,500	Wage Split OE and OR Admin	5,959.20	62,540.62
	Hales, Brenda	DEPUTY STATE SUPERINTENDENT, PUBLIC INSTF	129,039	62,357	191,397	Wage Split OE and OR Admin	16,650.72	174,745.94
10201 Total			**170,153**	**89,743**	**259,896**		**22,610**	**237,287**
Support Services	**Houskeeper, Kathy**	INFORMATION TECHNICIAN	30,847	27,695	58,542	Wage Split OE and OR Admin	5,092.91	53,449.06
10203 Total			**30,847**	**27,695**	**58,542**		**5,093**	**53,449**
Accounting	**Abildskov, Katy**	PURCHASING TECHNICIAN II	28,900	13,677	42,578	Wage Split All Salaries	25,971.81	16,606.06
	Bass, Audra	ACCOUNTING TECHNICIAN II	15,554	20,993	36,547	Wage All OR	36,547.32	-
	Belliston, Gary	FINANCE DIRECTOR	67,787	44,812	112,598	Wage Split All Salaries	68,683.10	43,915.13
	Bergener, Mary	FINANCIAL ANALYST III	42,296	28,949	71,245	Wage All OE	-	71,245.04
	Butterfield, Audra	ACCOUNTING TECHNICIAN II	2,008	2,861	4,869	Wage All OR	4,869.16	-
	Christensen, Janice	PURCHASING AGENT III	45,628	18,278	63,906	Wage Split All Salaries	38,981.51	24,924.30
	Marine, Heather	ACCOUNTING TECHNICIAN II	24,876	22,121	46,997	Wage All OR	46,997.10	-
	Mcneice, Kristen	PURCHASING TECHNICIAN II	6,396	5,517	11,912	Wage Split All Salaries	7,266.40	4,646.04
	Mcneil, Beverly	ACCOUNTING TECHNICIAN III	29,845	20,584	50,429	Wage All OR	50,429.02	-
	Morehouse, Mary Ann	FINANCIAL ANALYST III	37,532	22,074	59,606	Wage All OE	-	59,605.85
	Nelson, Kathleen	FINANCIAL ANALYST III	26,054	17,870	43,925	Wage All OE	-	43,924.59
	Nelson, Tiffany	FINANCIAL MANAGER I	45,287	33,978	79,265	Wage Split All Salaries	48,350.35	30,914.62
	Nhan, Leslie	FINANCIAL ANALYST III	36,570	22,478	59,048	Wage All OR	59,047.80	-
	Nicholson, Stephanie	AGENCY TRAVEL/CONTRACTS COORDINATOR	4,721	5,286	10,007	Wage Split All Salaries	6,104.02	3,902.84
	Olson, Kathleen	FINANCIAL ANALYST III	45,886	26,668	72,554	Wage All OE	-	72,554.04
	Passey, Cheri	FINANCIAL ANALYST II	31,440	18,141	49,580	Wage All OR	49,580.39	-
	Rigby, Michael	PURCHASING AGENT III	7,174	11,122	18,295	Wage Split All Salaries	11,159.93	7,135.53
	Upton, Thomas	FINANCIAL MANAGER II	73,347	43,823	117,170	Wage Split All Salaries	71,471.85	45,698.23
	Urban, Alexandra	FINANCIAL ANALYST III	19,059	12,553	31,612	Wage All OE	-	31,611.98
		PURCHASING TECHNICIAN II	6,538	6,602	13,139	Wage Split All Salaries	8,014.83	5,124.59
	Young, Jeffrey	FINANCIAL MANAGER II	52,494	39,782	92,275	Wage All OR	92,275.21	-
10204 Total			**649,391**	**438,168**	**1,087,559**		**625,750**	**461,809**
Information Technology	**Brink, Colter**	TECHNICAL SUPPORT SPEC II	52,955	30,152	83,107	Wage Split OE and OR Admin	7,229.96	75,876.91
	Isom, Susan	IT ANALYST III	70,363	56,847	127,210	Wage Split All Salaries	77,596.25	49,614.10
	Jensen, Julie	TECHNICAL SUPPORT SPEC II	16,579	14,487	31,066	Wage Split OE and OR Admin	2,702.61	28,363.31
	Jones, Samuel	IT ANALYST II	17,818	12,031	29,849	Wage Split OE and OR Admin	2,596.77	27,252.55
	Lawrence, Keith	TECHNICAL SUPPORT SPEC I	36,540	28,257	64,796	Wage Split OE and OR Admin	5,637.02	59,159.34
	Loth, Sean	IT ANALYST III	41,183	25,630	66,813	Wage Split OE and OR Admin	5,812.47	61,000.67
	Lundquist, Kent	IT ANALYST II	79,669	44,159	123,828	Wage Split OE and OR Admin	10,772.55	113,055.70
	Page, Brent	INFORMATION TECHNOLOGY MANAGER II	30,173	21,669	51,842	Wage Split OE and OR Admin	4,510.01	47,331.61
	Peterson, Paul	IT ANALYST II	10,017	9,031	19,049	Wage Split OE and OR Admin	1,657.14	17,391.38
	Ruff, Marlene	TECHNICAL SUPPORT SPEC II	22,413	17,635	40,047	Wage Split OE and OR Admin	3,483.94	36,563.24
	Scott, Joshua	TECHNICAL SUPPORT SPECIALIST III	67,405	40,848	108,253	Wage Split OE and OR Admin	9,417.58	98,835.62
	Sears, Burke	IT ANALYST III	30,990	17,802	48,792	Wage Split OE and OR Admin	4,244.74	44,547.66
	Sorensen, Anita	IT ANALYST III	54,138	45,915	100,054	Wage Split OE and OR Admin	8,704.25	91,349.28
	Stephenson, Brenda	IT ANALYST II	47,562	9,583	57,145	Wage Split OE and OR Admin	4,971.41	52,173.95
	Stubbs, Janis	IT ANALYST II	25,050	20,608	45,657	Wage Split OE and OR Admin	3,971.99	41,685.27
		IT ANALYST III	20,964	12,451	33,415	Wage Split OE and OR Admin	2,906.98	30,508.15
	Sutton, Matthew	TECHNICAL SUPPORT SPEC II	59,887	34,174	94,061	Wage Split OE and OR Admin	8,182.92	85,878.09
	Thompson, Michael	IT ANALYST II	37,271	24,210	61,482	Wage Split OE and OR Admin	5,348.67	56,133.18
	Tjoland, Roxanne	IT ANALYST II	46,733	26,349	73,082	Wage Split OE and OR Admin	6,357.82	66,724.03
	Wagstaff, Mark	TECHNICAL SUPPORT SPECIALIST III	58,496	37,237	95,733	Wage Split OE and OR Admin	8,328.34	87,404.25
	Wilkins, Brandon	IT ANALYST II	53,097	43,379	96,476	Wage Split OE and OR Admin	8,392.98	88,082.63
	Williamson, David	IT ANALYST III	47,283	29,369	76,652	Wage Split OE and OR Admin	6,668.40	69,983.48

	Winkler, Jerry	INFORMATION TECHNOLOGY DIRECTOR	52,427	25,268	77,694	Wage Split OE and OR Admin	6,759.10	70,935.33
10205 Total			**979,012**	**627,092**	**1,606,104**		**206,254**	**1,399,850**
Public Information	**Gray, Lee**	GRAPHICS ARTS SUPERVISOR	53,523	31,831	85,354	Wage All OE	-	85,354.21
	Iizuka, Emily	PUBLICATIONS/CODE EDITOR	24,822	24,148	48,970	Wage All OE	-	48,969.50
	Peterson, Mark	DIRECTOR, PUBLIC AFFAIRS	60,541	40,859	101,400	Wage All OE	-	101,400.27
10206 Total			**138,886**	**96,838**	**235,724**		**-**	**235,724**
Print Shop (Accounting)	**Crockett, Verena**	PRINTING OPERATOR	4,273	3,439	7,711	Wage Split All Salaries	4,703.68	3,007.47
	Waggoner, Kim	GENERAL SERVICES TECHNICIAN II	21,037	17,109	38,147	Wage Split All Salaries	23,268.91	14,877.86
10209 Total			**25,310**	**20,548**	**45,858**		**27,973**	**17,885**
Grand Total			**2,245,553**	**1,414,380**	**3,659,934**		**919,541**	**2,740,392**
								3,659,934
Internal Audit								
New	**Benke, Dawn**	Performance Auditor, USOE	51,436	35,931	87,367	Internal Audit Updated Estimate	13,105	69,893
	Davis, Deborah	Performance Auditor, USOE	107,158	47,886	155,044	Internal Audit Updated Estimate	23,257	124,035
	Faust, Barbara	Performance Auditor, USOE	55,722	33,574	89,296	Internal Audit Updated Estimate	13,394	71,437
	Johansen, Nathan	Performance Auditor, USOE	77,154	45,946	123,099	Internal Audit Updated Estimate	18,465	98,479
	John, Kevin	Performance Auditor, USOE	72,867	44,276	117,144	Internal Audit Updated Estimate	17,572	93,715
	Parriott, Vonda	Performance Auditor, USOE	62,152	37,823	99,974	Internal Audit Updated Estimate	14,996	79,980
Total			**426,489**	**245,436**	**671,924**		**100,789**	**537,540**
Grand Total			**426,489**	**245,436**	**671,924**		**100,789**	**537,540**
					187,176	Internal Audit Updated Estimate	28,076	149,740
Total for Internal Audit including all estimated current expense							**128,865**	**687,280**

Note :
Differences in the Total of $3,659,934 for the salaries and benefits in the indirect cost pool on this schedule and $3,649,094 for salaries and benefits on Tab 4 Item 8 is due to different sources for the information.
Amounts for this schedule are obtained from labor datawarehouse detail for each employee as generated by the SAP Payroll module. Amounts on other schedules are from the datawarehouse for the state accounting system referred to as FINET which is based on the CGI/AMS Advantage software. Not all corrections made to the FINET information is captured in the SAP Payroll module or detail in the labor datawarehouse so the amounts for the two systems do not agree in total. FINET detail in the datawarehouse is only available in summary form and does not include identification for individual employees.

Tab 3 item 1C Indirect Cost Rate Calculation for USOE and USOR - Detail of Calculations and Amounts for Rates

Indirect Cost Rate Calculation for USOE and USOR - Detail of Calculation and Amounts for Rates

Allocation of Salaries and Wages ICP	All Personnel ICP Salaries and Benefits per Allocation on Tab 3 Item 1B	Personnel Restricted Rate- Per Allocation on Tab 3 Item 1 less Superintendent and Deputy Amounts	Superintedent and Deputy-- Per Allocation on Tab 3 Item 1	
USOE	2,740,392	2,168,717	571,675	<<<Item 1
USOR	919,541	865,069	54,472	
Total USOE AND USOR	3,659,934	3,033,786	626,147	
Percentage Allocaton of Table Above				
USOE	74.9%	71.5%	91.3%	<<<Item 2
USOR	25.1%	28.5%	8.7%	
Total USOE AND USOR	100.0%	100.0%	100.0%	

ICP Costs not included above	Unrestricted Rate	Restricted Rate		
Total ICP Costs	4,421,745	3,683,194	Total ICP Costs from Total Department and Base line on Tab 3 Item 1	<<<Item 3

Net Amounts	Unrestricted Rate	Restricted Rate		
	761,811	649,408	Amounts included in Total ICP Costs less Salaries and Benefits -- Item 3minus Item 1	<<<Item 4

Allocate costs to Net Amounts on line above Allocation based on S&W percent				
USOE	570,410	464,232	Allocate Amounts based on USOE/USOR percentages Item 2 times Item 4	
USOR	191,402			
Add in the allocated costs				
USOE	3,310,802	2,632,949	Add Item 1 and Item 4 amounts	<<<Item 5
USOR	1,110,943			
Add in Depreciation and SWCAP				
USOE	418,735	418,735	Amounts from Tab 3 Item 1 for SWCAP and Depreciation	<<<Item 6
USOR	418,735			
New Costs ICP Internal Audit				
USOE	687,280	687,280	Add in Internal Audit from Tab 3 Item 1B-- Includes Salaries, Benefits and Current Expenses	<<<Item 7
USOR	128,865			
Total ICP Costs				
USOE	4,416,817	3,738,964	Total Items 5, 6 and 7	<<<Item 8
USOR	1,658,543			
S&W Base from Cost Analyst sheet				
USOE	21,704,265		Salaries and Wages from Tab 3 Item 1	<<<Item 9
USOR	33,945,385			
MTDC Base for Restricted Rate				
USOE		58,678,059	Amount is from Tab 3 Item 1 and Tab 3 Item 1A	<<<Item 10
USOR	Not Applicable	Not Applicable		

Adjustments Carry Forward				
USOE	(98,830)	(402,210)	Amounts from Carry Forward Tab 3 item 1A	<<<Item 11
USOR	Not Applicable	Not Applicable		

Indirect Costs to be Recovered			
USOE	4,317,987	3,336,754	Item 8 plus Item 11 <<<Item 12
USOR	1,658,543		

Unrestricted Rate Calculaton/ Restricted Rate Before S&W Calculaton			
USOE	19.89%	5.687%	Item 12 divided by Item 9 or Item 10 for restricted rate - Indirect costs to be recovered divided by MTDC
USOR	4.89%		

S&W Conversion					
MTDC Restricted Rate				5.687%	From Restricted Rate Above
Federal Personnel Costs	$	7,435,300	<<< *Item 1*		From Tab 4 item 1
Federal Other Direct	$	5,784,500	<<< *Item 2*		From Tab 4 item 1
Federal MTDC		*Item 3>>>*	$	13,219,800	Add Item 1 and Item 2
Federal Share of Restricted pool		*Item 4>>>*	$	751,750	Restricted Rate times Item 3
Federal Salaries and Wages		*Item 5>>>*	$	7,435,300	Item 1 Federal Personnel Costs
Restricted S and W Rate				10.10%	Item 4 divided by Item 5

Tab 3 Item 2 Reconciliation of Analysis to CAFR

Tab 3 Item 2

Reconciliation of the Agency Indirect Cost Analysis (ICA) to the State of Utah
Comprehensive Annual Financial Report (CAFR)
For the Year Ended June 30, 2014

		(In Thousands)
Total Expenditures from ICA	$	3,193,789
Reduce for Teacher Salary Supplement*	$	5,558
	$	-
Rounding	$	(1)
Total- Agrees to CAFR pg 164-165	$	3,199,346

* The funds are being accounted for by Division of Human Resource Management and is all State Funds.

Tab 3 Item 3 CAFR Pages Used for Reconciliation

Detail Schedule of Expenditures—Budget and Actual Comparison Education Fund, Transportation Fund, Transportation Investment Fund, and Debt Service Funds

For the Fiscal Year Ended June 30, 2014 (Expressed in Thousands)

Appropriation Line Item Name	Source of Funding: State Funds	Source of Funding: Federal Funds	Source of Funding: Restricted and Other Funds	Final Budget
EDUCATION FUND				
Office of Education				
State Office of Education	$ 53,983	$ 251,507	$ 6,766	$ 312,256
State Office of Rehabilitation	19,373	54,047	738	74,158
Child Nutrition	194	149,103	34,858	184,155
Fine Arts Outreach	3,325	—	—	3,325
Educational Contracts	3,185	—	—	3,185
Charter School Board	3,677	—	—	3,677
Science Outreach	2,600	—	—	2,600
Educator Licensing	1,873	—	—	1,873
Initiative Programs	23,402	—	—	23,402
Basic School Program	2,052,130	—	—	2,052,130
Related to Basic Programs	514,741	—	—	514,741
Voted and Board Leeway Programs	99,218	—	—	99,218
School Building Programs	14,500	—	—	14,500
Teacher Salary Supplement	5,981	—	—	5,981
Charter School Finance Authority	50	—	—	50
Commodities	—	18,247	—	18,247
Indirect Cost Pool	—	—	4,544	4,544
Total Office of Education	2,798,232	472,904	46,906	3,318,042
Schools for the Deaf and the Blind				
Schools for the Deaf and the Blind	$ 23,283	$ 153	$ 5,904	$ 29,340
Institutional Council	—	—	1,107	1,107
Total Schools for the Deaf and the Blind	23,283	153	7,011	30,447
Total Education Fund	$ 2,821,515	$ 473,057	$ 53,917	$ 3,348,489
TRANSPORTATION FUND				
Support Services	$ 27,554	$ 4,074	$ —	$ 31,628
Engineering Services	16,642	23,315	1,363	41,320
Maintenance Management	141,890	8,760	1,935	152,585
Construction Management	57,152	306,466	18,701	382,319
Region Management	22,996	2,735	1,813	27,544
Equipment Management	2,034	—	31,069	33,103
Aeronautics	7,362	—	373	7,735
Share the Road	35	—	—	35
B and C Roads	127,672	—	—	127,672
Safe Sidewalk Construction	959	—	—	959
Mineral Lease	66,934	—	—	66,934
Corridor Preservation	21,456	—	—	21,456
Tollway	832	—	—	832
Counties of the 1st and 2nd Class	14,572	—	—	14,572
Highway Projects Within Counties	1,488	—	—	1,488
Inventory and Miscellaneous	—	—	3,760	3,760
Total Transportation Fund	$ 509,578	$ 345,350	$ 59,014	$ 913,942
TRANSPORTATION INVESTMENT FUND				
TIF Capacity Program	$ 224,684	$ —	$ —	$ 224,684
Total Transportation Investment Fund	$ 224,684	$ 0	$ 0	$ 224,684
DEBT SERVICE FUNDS				
General Government	$ 460,921	$ 14,154	$ 1,242	$ 476,317
State Building Ownership Authority	1,967	1,622	21,660	25,249
Total Debt Service Funds	$ 462,888	$ 15,776	$ 22,902	$ 501,566

Actual Expenditures	Lapse to Unrestricted	Lapse to Restricted and Other	Nonlapse or (Deficit) Carry Forward
$ 293,826	$ —	$ 224	$ 18,206
79,106	—	—	(4,948)
184,107	—	—	48
3,259	—	—	66
2,962	—	—	223
2,674	—	—	1,003
2,600	—	—	—
1,829	—	44	—
15,434	—	—	7,968
1,979,152	—	—	72,978
497,869	—	—	16,872
93,679	—	—	5,539
14,500	—	—	—
5,558	—	—	423
—	50	—	—
18,247	—	—	—
4,544	—	—	—
3,199,346	50	268	118,378
$ 29,340	$ —	$ —	$ —
1,107	—	—	—
30,447	0	0	0
$ 3,229,793	$ 50	$ 268	$ 118,378
$ 30,984	$ 144	$ —	$ 500
40,823	197	—	300
151,938	—	—	647
380,448	1,871	—	—
27,199	145	—	200
32,924	—	—	179
6,918	—	817	—
29	—	6	—
123,920	3,752	—	—
449	—	—	510
66,934	—	—	—
21,456	—	—	—
832	—	—	—
14,572	—	—	—
1,488	—	—	—
794	2,966	—	—
$ 901,708	$ 9,075	$ 823	$ 2,336
$ 2,849	$ 221,835	$ —	$ —
$ 2,849	$ 221,835	$ 0	$ 0
$ 454,870	$ 14,154	$ —	$ 7,293
24,890	—	—	359
$ 479,760	$ 14,154	$ 0	$ 7,652

Tab 4 Item 1 Schedule of Federal Funds Expended for Unrestricted and Restricted Rates

UTAH STATE BOARD OF EDUCATION
FEDERAL EXPENDITURES BY DIVISION
(ACTUAL DATA: FY 2014)

Total Restricted, Unrestricted	PERSONNEL COST	OTHER DIRECT	FLOW THROUGH	TOTAL
Business and Operations	-	9,810	-	9,810
Instructional Services	2,752,913	1,387,021	137,909,456	142,049,390
Student Services and Federal Programs	3,279,485	3,874,566	103,712,385	110,866,436
Law, Legislation and Education Services	-	-	-	-
Charter School Board	-	-	-	-
Child Nutrition Programs	1,402,936	570,494	147,129,595	149,103,025
Rehabilitation Vocational Services	13,805,895	1,814,066	25,576,527	41,196,488
Disability Determination Services	6,647,243	1,236,463	4,148,562	12,032,268
Service to the Hearing Impaired	-	-	-	-
Services to the Blind/Visually Impaired	2,244,649	381,217	1,024,516	3,650,382
Rehabilitation Administration	1,367,721	443,401	304,898	2,116,020
Minimum School Program	-	-	-	-
USDA Commodities (Not charged an indirect cost rate)				18,247,525
Rounding and USDB (to tie to single audit total)				-
TOTAL	31,500,842	9,717,038	419,805,939	479,271,344

Tab 4 Item 2 Schedule of Federal Funds Expended for Unrestricted Rates

UTAH STATE BOARD OF EDUCATION
FEDERAL EXPENDITURES BY DIVISION - UNRESTRICTED GRANTS
(ACTUAL DATA: FY 2014)

Unrestricted	PERSONNEL COST	OTHER DIRECT	FLOW THROUGH	TOTAL
Business and Operations	-	9,810	-	9,810
Instructional Services	50,376	7,594	5,088	63,058
Student Services and Federal Programs	108,744	20,965	556,410	686,119
Law, Legislation and Education Services	-	-	-	-
Charter School Board	-	-	-	-
Child Nutrition Programs	1,402,936	570,494	146,908,919	148,882,349
Rehabilitation Vocational Services	13,805,895	1,814,066	25,576,527	41,196,488
Disability Determination Services	6,647,243	1,236,463	4,148,562	12,032,268
Service to the Hearing Impaired	-	-	-	-
Services to the Blind/Visually Impaired	2,244,649	381,217	1,024,516	3,650,382
Rehabilitation Administration	1,367,721	443,401	304,898	2,116,020
Minimum School Program				
USDA Commodities (NOT R/U)				-
				-
TOTAL	25,627,564	4,484,010	178,524,920	208,636,494

Tab 4 Item 3 Schedule of Federal Funds Expended for Restricted Rates

UTAH STATE BOARD OF EDUCATION
FEDERAL EXPENDITURES BY DIVISION - RESTRICTED GRANTS
(ACTUAL DATA: FY 2014)

Restricted	PERSONNEL COST	OTHER DIRECT	FLOW THROUGH	TOTAL
Business and Operations	-	-	-	-
Instructional Services	2,702,537	1,379,427	137,904,368	141,986,332
Student Services and Federal Programs	3,170,741	3,853,601	103,155,975	110,180,317
Law, Legislation and Education Services	-		-	-
Charter School Board				-
Child Nutrition Programs	-		220,676	220,676
Rehabilitation Vocational Services	-	-	-	-
Disability Determination Services	-	-	-	-
Service to the Hearing Impaired	-	-	-	-
Services to the Blind/Visually Impaired	-	-	-	-
Rehabilitation Administration	-	-	-	-
Minimum School Program	-	-		-
USDA Commodities (NOT R/U)				-
				-
TOTAL	5,873,278	5,233,028	241,281,019	252,387,325

Tab 4 Item 4 Single Audit Report to Reconcile Federal Funds Expended

Single Audit Report to Reconcile Federal Funds Expended

Tab 4 Item 4

Amount of Expenditures per Schedule of Federal Expenditures Tab 5 Item 1	479,271,344	
Amount of Pass Through per Schedule of Federal Expenditures Tab 5 Item 1		397,520,544
Rounding	3	
Totals	479,271,347	397,520,544

Amount of Expenditures per Single Audit Tab 4 Item 5	479,271,347	
Amount of Pass Through per Single Audit Tab 4 Item 5		397,520,544
Totals	479,271,347	397,520,544
Difference	-	-

Note: Tab 4 item 1 Federal Expenditures by Division Amount Ties to Schedule of Federal Expenditures on Tab 5 Item 1 479,271,344

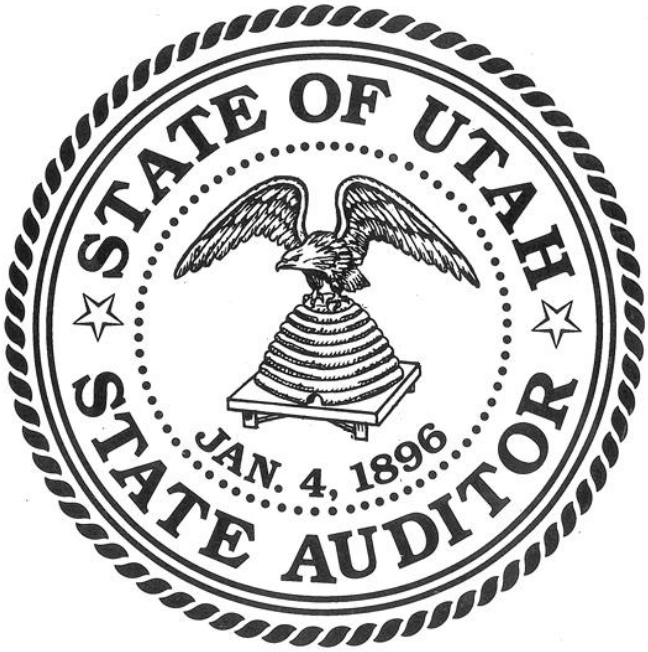
Tab 4 item 5 Single Audit Pages for Reconciliation

STATE OF UTAH

SINGLE AUDIT REPORT

FISCAL YEAR ENDED JUNE 30, 2014

Report No. 14-27



OFFICE OF THE

UTAH STATE AUDITOR

State of Utah
Schedule of Expenditures of Federal Awards By State Agency
For the Year Ended June 30, 2014

CFDA	Name	Award/Contract Name of Pass-through Entity	R&D	ARRA	Expenditures	Provided to Subrecipients
PRIMARY GOVERNMENT						
93.643	Children's Justice Grants to States	VARIOUS			164,211	
93.775	State Medicaid Fraud Control Units	VARIOUS			1,386,689	
				Subtotal – Attorney General	2,066,608	108,000
COMMERCE, DEPARTMENT OF						
16.754	Harold Rogers Prescription Drug Monitoring Program	VARIOUS			116,514	
20.700	Pipeline Safety Program State Base Grant	VARIOUS			213,508	
				Subtotal – Commerce, Department Of	330,022	
CORRECTIONS, DEPARTMENT OF						
15.229	Wild Horse and Burro Resource Management	VARIOUS			1,951,966	
16.606	State Criminal Alien Assistance Program	VARIOUS			443,985	
				Subtotal – Corrections, Department Of	2,395,951	
EDUCATION, UTAH STATE BOARD OF						
10.553	School Breakfast Program	VARIOUS			18,875,132	18,875,132
10.555	Cash Assistance	VARIOUS			94,643,282	94,599,836
10.555	National School Lunch Program - Commodities	VARIOUS			14,515,266	14,515,266
10.556	Special Milk Program for Children	VARIOUS			71,848	71,848
10.558	Child and Adult Care Food Program	VARIOUS			28,108,734	27,186,382
10.559	Summer Food Service Program for Children	VARIOUS			2,157,202	1,948,044
10.560	State Administrative Expenses for Child Nutrition	VARIOUS			1,961,788	
10.568	Emergency Food Assistance Program (Administrative Costs)	VARIOUS			503,700	557,506
10.569	Emergency Food Assistance Program (Food Commodities)	VARIOUS			3,732,259	3,732,259
10.574	Team Nutrition Grants	VARIOUS			1,000	
10.579	Child Nutrition Discretionary Grants Limited Availability	VARIOUS			407,683	360,502
10.582	Fresh Fruit and Vegetable Program	VARIOUS			2,372,656	2,372,656
12.901	Mathematical Sciences Grants Program	VARIOUS			260,418	237,204
84	Department of Education	VARIOUS			141,713	

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards

State of Utah
Schedule of Expenditures of Federal Awards By State Agency
For the Year Ended June 30, 2014

CFDA	Name	Award/Contract Name of Pass-through Entity	R&D	ARRA	Expenditures	Provided to Subrecipients
PRIMARY GOVERNMENT						
84.002	Adult Education - Basic Grants to States	VARIOUS			2,856,421	2,366,149
84.010	Title I Grants to Local Educational Agencies	VARIOUS			85,168,639	84,277,017
84.011	Migrant Education_State Grant Program	VARIOUS			2,225,722	2,090,362
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth	VARIOUS			1,019,696	915,492
84.027	Special Education_Grants to States	VARIOUS			101,905,506	96,687,496
84.048	Career and Technical Education -- Basic Grants to States	VARIOUS			11,466,187	5,259,549
84.051	Career and Technical Education -- National Programs	VARIOUS			270,398	102,032
84.126	Rehabilitation Services_Vocational Rehabilitation Grants to States	VARIOUS			45,115,955	69,760
84.144	Migrant Education_Coordination Program	VARIOUS			84,203	3,000
84.169	Independent Living_State Grants	VARIOUS			292,446	292,446
84.173	Special Education_Preschool Grants	VARIOUS			3,278,064	3,278,064
84.177	Rehabilitation Services_Independent Living Services for Older Individuals Who are Blind	VARIOUS			201,776	184,614
84.187	Supported Employment Services for Individuals with the Most Significant	VARIOUS			98,273	
84.196	Education for Homeless Children and Youth	VARIOUS			404,403	339,242
84.265	Rehabilitation Training_State Vocational Rehabilitation Unit In-Service Training	VARIOUS			43,237	
84.287	Twenty-First Century Community Learning Centers	VARIOUS			6,380,101	6,122,544
84.323	Special Education - State Personnel Development	VARIOUS			617,274	504,634
84.358	Rural Education	VARIOUS			125,627	125,627
84.365	English Language Acquisition State Grants	VARIOUS			4,233,369	3,980,838
84.366	Mathematics and Science Partnerships	VARIOUS			1,341,035	1,010,965
84.367	Improving Teacher Quality State Grants	VARIOUS			17,254,269	16,685,677
84.369	Grants for State Assessments and Related Activities	VARIOUS			3,010,645	
84.377	School Improvement Grants	VARIOUS			2,761,353	2,577,219
84.384	ARRA- Statewide Data Systems, Recovery Act	VARIOUS		ARRA	1,993,467	1,105
84.388	ARRA- School Improvement Grants, Recovery Act	VARIOUS		ARRA	6,127,128	6,070,244
84.418	Promoting Readiness of Minors in Supplemental Security Income	VARIOUS			814,902	119,833

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards

State of Utah
Schedule of Expenditures of Federal Awards By State Agency
For the Year Ended June 30, 2014

CFDA	Name	Award/Contract Name of Pass-through Entity	R&D	ARRA	Expenditures	Provided to Subrecipients
PRIMARY GOVERNMENT						
96	Social Security Administration	VARIOUS			302,080	
96.001	Social Security_Disability Insurance	VARIOUS			12,032,269	
96.008	Social Security - Work Incentives Planning and Assistance Program	VARIOUS			94,221	
		Subtotal – Education, Utah State Board Of			479,271,347	397,520,544
ENVIRONMENTAL QUALITY, DEPARTMENT OF						
12	Department of Defense	VARIOUS			145,009	
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services	VARIOUS			408,192	
15.236	Environmental Quality and Protection Resource Management	VARIOUS			162,460	
15.503	BOR - Olsen Neihart	09PG490017			322	
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose	VARIOUS			430,690	
66.039	National Clean Diesel Emissions Reduction Program	VARIOUS			183,693	16,692
66.040	State Clean Diesel Grant Program	VARIOUS			182,213	
66.202	Congressionally Mandated Projects	VARIOUS			26,814	
66.454	Water Quality Management Planning	VARIOUS			128,130	
66.458	Capitalization Grants for Clean Water State Revolving Funds	VARIOUS			226,440	
66.460	Nonpoint Source Implementation Grants	VARIOUS			1,261,316	893,762
66.461	Regional Wetland Program Development Grants	VARIOUS			190,614	893,762
66.468	Capitalization Grants for Drinking Water State Revolving Funds	VARIOUS			2,798,195	145,000
66.605	Performance Partnership Grants	VARIOUS			7,740,544	
66.608	Environmental Information Exchange Network Grant Program and Related Assistance	VARIOUS			44,055	
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative	VARIOUS			1,509,084	
66.804	Underground Storage Tank Prevention, Detection and Compliance Program	VARIOUS			552,821	
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program	VARIOUS			926,209	
66.817	State and Tribal Response Program Grants	VARIOUS			446,538	
81.104	Environmental Remediation and Waste Processing and Disposal	VARIOUS			19,872	
81.106	Waste Isolation Pilot Plant	30-312-08 WIPP Western Governors Association			105,834	

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards

Tab 4 Item 6 Ind Cost Pool by Project

UTAH STATE BOARD OF EDUCATION
INDIRECT COST POOL BY PROJECT
(ACTUAL DATA: FY 2014)

Tab 4 Item 6 Ind Cost Pool by Project					
	PERSONNEL COST	TRAVEL	CURRENT EXP	EXCLUSIONS	TOTAL
STATE SUPERINTENDENT	383,152	6,832	64,630		454,614
DEPUTY SUPERINTENDENT	266,969	2,696	14,271		283,937
HUMAN RESOURCES		-	473,432		473,432
SUPPORT SERVICES	59,962		8,654		68,616
INTERNAL ACCOUNTING	1,117,508	2,590	249,385		1,369,482
INTERNAL DATA PROCESSING	1,533,124	834	346,051	49,178	1,929,187
PUBLIC INFORMATION	241,576	3	13,411		254,989
PRINT SERVICES/MAIL	46,803		32,264		79,066
					-
TOTAL	3,649,094	12,955	1,202,097	49,178	4,913,324

Tab 4 Item 7 Allocation of Unallowable Costs--No longer applicable

Tab 4 Item 5

Proposed Unallowable Costs.

In the Schedule of Total Costs, Excluded Costs, Unallowable Costs, etc. we find the following amounts under Column 4, Unallowable.

	Unallowable	Total	Percentage
State Superintendent	$ 154,695	$ 454,615	34.03%
Associate Superintendent	$ 96,617	$ 283,936	34.03%
Total	$ 251,312	$ 738,551	

Of each of these, how much is salaries, fringe benefits, and operating (e.g., travel, supplies, minor equipment, and small contracts)?

1. Proposed Unallowable Costs — This is an allocation based on the total costs for the division and divided by the percentage of each category to the total of the division.

	Salary	**Benefits**	**In-State Travel**	**Out of State Travel**	**Rent**	**Other Current Exp**	**TOTAL**
State Superintendent	$ 85,377	$ 45,002	$ 1,510	$ 815	$ 3,861	$ 18,131	$ 154,695
Deputy Superintendent	66,856	23,987	529	388	897	3,959	96,617
TOTAL	152,233	68,989	2,039	1,203	4,758	22,090	251,312

Tab 4 Item 8 Breakout of ICP Costs by Object Code

Tab 4 Item 8 Breakout of ICP Costs by Object Code

Project Name and Object Code with Description	Amount
State Superintendent	**454,614**
5101 Regular Salaries & Wages	230,210
5110 Leave Paid	20,554
5120 Miscellaneous Earnings	138
5135 Compensatory/Excess Time Used	14,073
5140 Compensatory/Excess Time Earned (FLSA Exempt & Non-Exempt)	1,377
5150 Incentive Award	250
5160 State Retirement	59,511
5170 FICA/Medicare	14,566
5180 Health, Dental, Life & Long-Term Disability Insurance	25,787
5190 Unemployment & Workers Compensation Insurance	2,557
5199 Compensatory/Excess Time Earned Benefits (FLSA Exempt)	484
5300 State Leave Pool	13,646
6001 In State Travel-Short Term Motor Pool Rental	70
6002 In State Travel-Reduced Auto Mileage Rate	1,953
6005 In State Travel-Meal Reimbursement	32
6006 In State Travel-Lodging Reimbursement	646
6007 In State Travel-Transportation Costs	1,737
6052 Out of State Travel-Reduced Auto Mileage Rate	11
6055 Out of State Travel-Meal Reimbursement	90
6056 Out of State Travel-Lodging Reimbursement	1,258
6057 Out of State Travel-Transportation Costs	1,036
6126 Wireless Communication Service	1,390
6136 Postage & Mailing	130
6161 Rental of Land & Buildings	1,112
6171 Buildings & Grounds-Operating Supplies, Maint & Repairs	10,233
6181 Office Supplies	47
6182 Printing & Binding	2,257
6185 Books & Subscriptions	602
6186 Photocopy Expenses	799
6189 Other Small Equipment & Supplies Less Than $5000	153
6263 Insurance & Bonds	660
6270 Employee Recognition Awards Associated Costs-Non-Taxable	122
6271 Reception & Meeting Costs	11
6274 Membership Dues	41,000
6276 Conventions, Seminars, Workshops & Committees	1,503
6300 Dept of Technology Services Telecommunication Charges	4,583
6467 Data Processing Hardware Less Than $5000-Desktop Computer	26

Tab 4 Item 8 Breakout of ICP Costs by Object Code

Project Name and Object Code with Description	Amount
Deputy Superintendent	**283,937**
5101 Regular Salaries & Wages	160,713
5110 Leave Paid	35,763
5130 Overtime Paid (FLSA Exempt & Non-Exempt)	299
5135 Compensatory/Excess Time Used	3,937
5140 Compensatory/Excess Time Earned (FLSA Exempt & Non-Exempt)	198
5150 Incentive Award	100
5160 State Retirement	29,003
5170 FICA/Medicare	12,932
5180 Health, Dental, Life & Long-Term Disability Insurance	11,607
5190 Unemployment & Workers Compensation Insurance	1,916
5199 Compensatory/Excess Time Earned Benefits (FLSA Exempt)	69
5300 State Leave Pool	10,432
6001 In State Travel-Short Term Motor Pool Rental	469
6002 In State Travel-Reduced Auto Mileage Rate	197
6005 In State Travel-Meal Reimbursement	135
6006 In State Travel-Lodging Reimbursement	416
6007 In State Travel-Transportation Costs	338
6055 Out of State Travel-Meal Reimbursement	29
6056 Out of State Travel-Lodging Reimbursement	29
6057 Out of State Travel-Transportation Costs	1,083
6126 Wireless Communication Service	654
6136 Postage & Mailing	12
6161 Rental of Land & Buildings	258
6171 Buildings & Grounds-Operating Supplies, Maint & Repairs	2,378
6181 Office Supplies	34
6182 Printing & Binding	806
6185 Books & Subscriptions	122
6186 Photocopy Expenses	2,880
6188 Office Furnishings Less Than $5000	635
6189 Other Small Equipment & Supplies Less Than $5000	153
6263 Insurance & Bonds	660
6286 Professional Development & Training of Non-State Employees	237
6300 Dept of Technology Services Telecommunication Charges	747
6467 Data Processing Hardware Less Than $5000-Desktop Computer	604
6469 Data Processing Hardware Less Than $5000-Laptop/Notebook	4,092

Tab 4 Item 8 Breakout of ICP Costs by Object Code

Project Name and Object Code with Description	Amount
Human Resources	**473,432**
6001 In State Travel-Short Term Motor Pool Rental	-
6115 Human Resource Services	396,984
6116 Payroll Services	45,370
6136 Postage & Mailing	974
6138 Attorney Fees	17,411
6161 Rental of Land & Buildings	1,083
6171 Buildings & Grounds-Operating Supplies, Maint & Repairs	9,959
6186 Photocopy Expenses	-
6188 Office Furnishings Less Than $5000	-
6263 Insurance & Bonds	1,651
6469 Data Processing Hardware Less Than $5000-Laptop/Notebook	-
6595 Data Processing-Software Maintenance by Vendors	-

Tab 4 Item 8 Breakout of ICP Costs by Object Code

Project Name and Object Code with Description	Amount
Support Services	**68,616**
5101 Regular Salaries & Wages	29,686
5110 Leave Paid	6,423
5140 Compensatory/Excess Time Earned (FLSA Exempt & Non-Exempt)	104
5160 State Retirement	8,272
5170 FICA/Medicare	2,675
5180 Health, Dental, Life & Long-Term Disability Insurance	10,518
5190 Unemployment & Workers Compensation Insurance	345
5199 Compensatory/Excess Time Earned Benefits (FLSA Exempt)	36
5300 State Leave Pool	1,903
6136 Postage & Mailing	1
6161 Rental of Land & Buildings	56
6171 Buildings & Grounds-Operating Supplies, Maint & Repairs	5,613
6173 Motor Pool Vehicles-Operating Supplies, Maint & Repairs	11
6176 Household Laundry & Janitorial Supplies	11
6177 Building & Grounds Security	1,772
6178 Garbage Services	121
6181 Office Supplies	358
6263 Insurance & Bonds	330
6299 Recycling Program Costs & Refunds	31
6300 Dept of Technology Services Telecommunication Charges	350

Tab 4 Item 8 Breakout of ICP Costs by Object Code

Project Name and Object Code with Description	Amount
Internal Accounting	**1,369,482**
5101 Regular Salaries & Wages	611,612
5110 Leave Paid	90,943
5120 Miscellaneous Earnings	193
5130 Overtime Paid (FLSA Exempt & Non-Exempt)	5,475
5135 Compensatory/Excess Time Used	8,899
5140 Compensatory/Excess Time Earned (FLSA Exempt & Non-Exempt)	5,997
5150 Incentive Award	450
5160 State Retirement	150,573
5170 FICA/Medicare	53,552
5180 Health, Dental, Life & Long-Term Disability Insurance	143,434
5190 Unemployment & Workers Compensation Insurance	7,041
5199 Compensatory/Excess Time Earned Benefits (FLSA Exempt)	2,101
5300 State Leave Pool	37,237
6001 In State Travel-Short Term Motor Pool Rental	126
6052 Out of State Travel-Reduced Auto Mileage Rate	112
6055 Out of State Travel-Meal Reimbursement	218
6056 Out of State Travel-Lodging Reimbursement	844
6057 Out of State Travel-Transportation Costs	1,290
6135 Other Contractual Services-Non-medical	22,786
6136 Postage & Mailing	56
6137 Professional & Technical Services-Non-medical	134,369
6149 Bottled Water Service	220
6161 Rental of Land & Buildings	2,074
6171 Buildings & Grounds-Operating Supplies, Maint & Repairs	19,080
6181 Office Supplies	2,487
6182 Printing & Binding	827
6186 Photocopy Expenses	389
6187 Small Office Equipment Less Than $5000	11
6188 Office Furnishings Less Than $5000	430
6260 Purchasing Card Current Expenses	-
6263 Insurance & Bonds	4,789
6269 Employee Training & Development	2,815
6274 Membership Dues	740
6276 Conventions, Seminars, Workshops & Committees	1,300
6282 Employee Educational Assistance-Non-Taxable	7,044
6300 Dept of Technology Services Telecommunication Charges	8,072
6467 Data Processing Hardware Less Than $5000-Desktop Computer	21,343
6469 Data Processing Hardware Less Than $5000-Laptop/Notebook	9,980
6471 Data Processing Hardware Less Than $5000-Peripherals	826
6474 Data Processing Hardware-Federal-Less Than $5000-Desktops	28
6500 Dept of Technology Services-Data Processing Charges	20
6582 Data Processing-Supplies	1,671
6595 Data Processing-Software Maintenance by Vendors	8,027

Tab 4 Item 8 Breakout of ICP Costs by Object Code

Project Name and Object Code with Description	Amount
Internal Data Processing	**1,929,187**
5101 Regular Salaries & Wages	806,544
5110 Leave Paid	124,727
5120 Miscellaneous Earnings	82
5130 Overtime Paid (FLSA Exempt & Non-Exempt)	20,591
5135 Compensatory/Excess Time Used	30,102
5140 Compensatory/Excess Time Earned (FLSA Exempt & Non-Exempt)	13,112
5150 Incentive Award	1,000
5160 State Retirement	216,587
5170 FICA/Medicare	72,931
5180 Health, Dental, Life & Long-Term Disability Insurance	183,821
5190 Unemployment & Workers Compensation Insurance	9,350
5199 Compensatory/Excess Time Earned Benefits (FLSA Exempt)	4,594
5300 State Leave Pool	49,683
6001 In State Travel-Short Term Motor Pool Rental	224
6002 In State Travel-Reduced Auto Mileage Rate	185
6005 In State Travel-Meal Reimbursement	178
6006 In State Travel-Lodging Reimbursement	170
6007 In State Travel-Transportation Costs	77
6126 Wireless Communication Service	4,145
6132 Communication Services	1,315
6136 Postage & Mailing	6
6137 Professional & Technical Services-Non-medical	-
6161 Rental of Land & Buildings	2,540
6171 Buildings & Grounds-Operating Supplies, Maint & Repairs	23,655
6181 Office Supplies	1,654
6182 Printing & Binding	88
6185 Books & Subscriptions	575
6186 Photocopy Expenses	31
6187 Small Office Equipment Less Than $5000	71
6189 Other Small Equipment & Supplies Less Than $5000	1,766
6260 Purchasing Card Current Expenses	-
6263 Insurance & Bonds	4,954
6269 Employee Training & Development	1,125
6274 Membership Dues	299
6286 Professional Development & Training of Non-State Employees	2,925
6299 Recycling Program Costs & Refunds	547
6300 Dept of Technology Services Telecommunication Charges	10,479
6467 Data Processing Hardware Less Than $5000-Desktop Computer	19,835
6468 Data Processing Software Less Than $5000-Network	97,614
6469 Data Processing Hardware Less Than $5000-Laptop/Notebook	1,149
6470 Data Processing Hardware Less Than $5000-Servers	5,760
6471 Data Processing Hardware Less Than $5000-Peripherals	365
6472 Data Processing Software Less Than $5000-Database	49,628
6473 Data Processing Software Less Than $5000-Other	15,777
6500 Dept of Technology Services-Data Processing Charges	42,388

Tab 4 Item 8 Breakout of ICP Costs by Object Code

Project Name and Object Code with Description	Amount
6580 Data Processing-Hardware Maintenance Services	17,733
6582 Data Processing-Supplies	1,098
6595 Data Processing-Software Maintenance by Vendors	38,527
6623 Data Processing Equipment-Server & Network	49,178

Tab 4 Item 8 Breakout of ICP Costs by Object Code

Project Name and Object Code with Description	Amount
Public Information	**254,989**
5101 Regular Salaries & Wages	133,664
5110 Leave Paid	17,819
5120 Miscellaneous Earnings	138
5135 Compensatory/Excess Time Used	534
5140 Compensatory/Excess Time Earned (FLSA Exempt & Non-Exempt)	220
5160 State Retirement	34,274
5170 FICA/Medicare	11,355
5180 Health, Dental, Life & Long-Term Disability Insurance	34,023
5190 Unemployment & Workers Compensation Insurance	1,461
5199 Compensatory/Excess Time Earned Benefits (FLSA Exempt)	77
5300 State Leave Pool	8,011
6001 In State Travel-Short Term Motor Pool Rental	3
6126 Wireless Communication Service	420
6136 Postage & Mailing	122
6161 Rental of Land & Buildings	427
6171 Buildings & Grounds-Operating Supplies, Maint & Repairs	3,989
6181 Office Supplies	489
6182 Printing & Binding	658
6185 Books & Subscriptions	589
6186 Photocopy Expenses	95
6188 Office Furnishings Less Than $5000	-
6263 Insurance & Bonds	908
6272 Exhibits, Displays & Awards	85
6274 Membership Dues	2,050
6300 Dept of Technology Services Telecommunication Charges	1,202
6582 Data Processing-Supplies	128
6595 Data Processing-Software Maintenance by Vendors	2,250

Tab 4 Item 8 Breakout of ICP Costs by Object Code

Project Name and Object Code with Description	Amount
Print Services/Mail	**79,066**
5101 Regular Salaries & Wages	24,209
5110 Leave Paid	5,030
5140 Compensatory/Excess Time Earned (FLSA Exempt & Non-Exempt)	71
5150 Incentive Award	200
5160 State Retirement	6,760
5170 FICA/Medicare	2,380
5180 Health, Dental, Life & Long-Term Disability Insurance	6,264
5190 Unemployment & Workers Compensation Insurance	322
5199 Compensatory/Excess Time Earned Benefits (FLSA Exempt)	25
5300 State Leave Pool	1,541
6136 Postage & Mailing	1,828
6161 Rental of Land & Buildings	2,463
6171 Buildings & Grounds-Operating Supplies, Maint & Repairs	23,846
6181 Office Supplies	838
6182 Printing & Binding	1,777
6186 Photocopy Expenses	(4,922)
6188 Office Furnishings Less Than $5000	362
6263 Insurance & Bonds	660
6299 Recycling Program Costs & Refunds	3,662
6300 Dept of Technology Services Telecommunication Charges	1,678
6582 Data Processing-Supplies	72
Grand Total	**4,913,324**

Tab 4 item 9 Breakout of ICP Salaries by Individual

Tab 4 Item 9 Breakout of ICP Salaries by Individual

Section	Name	Title	Salary	Benefits	Total
State Superintendent	**Menlove, Martell**	STATE SUPT, PUBLIC INSTRUCTION	199,476	74,614	274,090
	Snelson, Leslee	EXECUTIVE ASSISTANT, APPOINTED	52,478	39,683	92,161
10101 Total			**251,954**	**114,297**	**366,251**
Deputy Superintendent	**Davis, Michelle**	SUPPORT SERVICES COORD II	41,114	27,386	68,500
	Hales, Brenda	DEPUTY STATE SUPERINTENDENT, PUBLIC INSTR	129,039	62,357	191,397
10201 Total			**170,153**	**89,743**	**259,896**
Support Services	**Houskeeper, Kathy**	INFORMATION TECHNICIAN	30,847	27,695	58,542
10203 Total			**30,847**	**27,695**	**58,542**
Accounting	**Abildskov, Katy**	PURCHASING TECHNICIAN II	28,900	13,677	42,578
	Bass, Audra	ACCOUNTING TECHNICIAN II	15,554	20,993	36,547
	Belliston, Gary	FINANCE DIRECTOR	67,787	44,812	112,598
	Bergener, Mary	FINANCIAL ANALYST III	42,296	28,949	71,245
	Butterfield, Audra	ACCOUNTING TECHNICIAN II	2,008	2,861	4,869
	Christensen, Janice	PURCHASING AGENT III	45,628	18,278	63,906
	Marine, Heather	ACCOUNTING TECHNICIAN II	24,876	22,121	46,997
	Mcneice, Kristen	PURCHASING TECHNICIAN II	6,396	5,517	11,912
	Mcneil, Beverly	ACCOUNTING TECHNICIAN III	29,845	20,584	50,429
	Morehouse, Mary Ann	FINANCIAL ANALYST III	37,532	22,074	59,606
	Nelson, Kathleen	FINANCIAL ANALYST III	26,054	17,870	43,925
	Nelson, Tiffany	FINANCIAL MANAGER I	45,287	33,978	79,265
	Nhan, Leslie	FINANCIAL ANALYST III	36,570	22,478	59,048
	Nicholson, Stephanie	AGENCY TRAVEL/CONTRACTS COORDINATOR	4,721	5,286	10,007
	Olson, Kathleen	FINANCIAL ANALYST III	45,886	26,668	72,554
	Passey, Cheri	FINANCIAL ANALYST II	31,440	18,141	49,580
	Rigby, Michael	PURCHASING AGENT III	7,174	11,122	18,295
	Upton, Thomas	FINANCIAL MANAGER II	73,347	43,823	117,170
	Urban, Alexandra	FINANCIAL ANALYST III	19,059	12,553	31,612
		PURCHASING TECHNICIAN II	6,538	6,602	13,139
	Young, Jeffrey	FINANCIAL MANAGER II	52,494	39,782	92,275
10204 Total			**649,391**	**438,168**	**1,087,559**
Information Technology	**Brink, Colter**	TECHNICAL SUPPORT SPEC II	52,955	30,152	83,107
	Isom, Susan	IT ANALYST III	70,363	56,847	127,210
	Jensen, Julie	TECHNICAL SUPPORT SPEC II	16,579	14,487	31,066
	Jones, Samuel	IT ANALYST II	17,818	12,031	29,849
	Lawrence, Keith	TECHNICAL SUPPORT SPEC I	36,540	28,257	64,796
	Loth, Sean	IT ANALYST III	41,183	25,630	66,813

	Lundquist, Kent	IT ANALYST II	79,669	44,159	123,828
	Page, Brent	INFORMATION TECHNOLOGY MANAGER II	30,173	21,669	51,842
	Peterson, Paul	IT ANALYST II	10,017	9,031	19,049
	Ruff, Marlene	TECHNICAL SUPPORT SPEC II	22,413	17,635	40,047
	Scott, Joshua	TECHNICAL SUPPORT SPECIALIST III	67,405	40,848	108,253
	Sears, Burke	IT ANALYST III	30,990	17,802	48,792
	Sorensen, Anita	IT ANALYST III	54,138	45,915	100,054
	Stephenson, Brenda	IT ANALYST II	47,562	9,583	57,145
	Stubbs, Janis	IT ANALYST II	25,050	20,608	45,657
		IT ANALYST III	20,964	12,451	33,415
	Sutton, Matthew	TECHNICAL SUPPORT SPEC II	59,887	34,174	94,061
	Thompson, Michael	IT ANALYST II	37,271	24,210	61,482
	Tjoland, Roxanne	IT ANALYST II	46,733	26,349	73,082
	Wagstaff, Mark	TECHNICAL SUPPORT SPECIALIST III	58,496	37,237	95,733
	Wilkins, Brandon	IT ANALYST II	53,097	43,379	96,476
	Williamson, David	IT ANALYST III	47,283	29,369	76,652
	Winkler, Jerry	INFORMATION TECHNOLOGY DIRECTOR	52,427	25,268	77,694
10205 Total			**979,012**	**627,092**	**1,606,104**
Public Information	**Gray, Lee**	GRAPHICS ARTS SUPERVISOR	53,523	31,831	85,354
	Iizuka, Emily	PUBLICATIONS/CODE EDITOR	24,822	24,148	48,970
	Peterson, Mark	DIRECTOR, PUBLIC AFFAIRS	60,541	40,859	101,400
10206 Total			**138,886**	**96,838**	**235,724**
Print Shop (Accounting)	**Crockett, Verena**	PRINTING OPERATOR	4,273	3,439	7,711
	Waggoner, Kim	GENERAL SERVICES TECHNICIAN II	21,037	17,109	38,147
10209 Total			**25,310**	**20,548**	**45,858**
Grand Total			**2,245,553**	**1,414,380**	**3,659,934**

Tab 5 Item 1 Detail of Federal Funds Expended

Schedule of Expenditures of Federal Expenditures by Detail Award
Education
For the Year Ended June 30, 2014

Fiscal Year	Agency Name	Divison Name	AccountingID	CFDA	GrantName	AwardNumber	ExpendedTotal	PassThroughAmt	"Yes" or "No" ReceivedAsSubgrant
2014	PED	USOE	T143	10.579	CNP Direct Certification Enhancement	12108UT000L4303	44,000	-	No
2014	PED	USOE	T50	10.560	Meal Pattern TA Funds	Various	51,159	-	No
2014	PED	USOE	T46/50111	10.556	Special Milk Program	Various	71,848	71,848	No
2015	PED	USOE	T41	10.574	Team Nutrition	Various	1,000		No
2014	PED	USOE	T42,T43	10.579	Direct Certification/SBP Exp Grant	Various	363,683	360,502	No
2014	PED	USOE	T40	10.560	State Admin Expenses (SAE)	Various	1,910,629	-	No
2014	PED	USOE	T46 50131	10.558	Child and Adult Care Food Program	Various	25,481,202	24,676,103	No
2014	PED	USOE	T46 50132	10.558	Child and Adult Care Food Program	Various	37,680	37,680	No
2014	PED	USOE	T804,4055	10.555	National School Lunch Program - Commodities	In-kind Commodities	14,515,266	14,515,266	No
2014	PED	USOE	T804,4055	10.569	Emerg. Food Assist. Prog. -Commodities	In-kind Commodities	3,732,259	3,732,259	No
2014	PED	USOE	T46 50141,2,3,4,5	10.559	Summer Food Service Program	Various	2,157,202	1,948,044	No
2014	PED	USOE	T39, T38	10.568	Emerg. Food Assist. Prog.	Various	503,700	557,506	No
2014	PED	USOE	T46 50121	10.553	School Breakfast Program	Various	18,875,132	18,875,132	No
2014	PED	USOE	T46 50122,3,4	10.555	Cash Assistance	Various	94,643,282	94,599,836	No
2014	PED	USOE	T49	10.558	Child and Adult Care Food Program	Various	708,433	695,754	No
2014	PED	USOE	T47	10.558	Child and Adult Care Food Program	Various	1,881,419	1,776,845	No
2014	PED	USOE	T48	10.582	Fresh Fruit and Vegetable Program	Various	2,372,656	2,372,656	No
2014	PED	USOR	T672	96.001	Disibility Determination Services	DDS	-25	-	No
2014	PED	USOR	T673	96.001	Disibility Determination Services	DDS	3,098,648	-	No
2014	PED	USOR	T674	96.001	Disibility Determination Services	DDS	8,933,646	-	No
2014	PED	USOE	T192	84.027a	IDEA Disabilities Educ Act	H027A110059	2,474,281	1,965,463	No
2014	PED	USOE	T193	84.027a	IDEA Disabilities Educ Act	H027A120059	36,189,100	33,724,318	No
2014	PED	USOE	T194	84.027a	IDEA Disabilities Educ Act	H027A130170	63,242,125	60,997,715	No
2014	PED	USOR	T622	84.126a	Rehab Basic Support Grant	H126A120066	556,088	-	No
2014	PED	USOR	T623	84.126a	Rehab Basic Support Grant	H126A130066	8,447,448	1,616	No
2014	PED	USOR	T624	84.126a	Rehab Basic Support Grant	H126A140066	36,112,419	68,144	No
2014	PED	USOR	T633	84.169a	Indept Living	H169A130065	33,244	33,244	No
2014	PED	USOR	T634	84.169a	Indept Living	H169A140065	259,202	259,202	No
2014	PED	USOE	T522	84.173a	Preschool Special Educ IDEA	H173A110092	77,095	77,095	No
2014	PED	USOE	T523	84.173a	Preschool Special Educ IDEA	H173A120092	921,197	921,197	No
2014	PED	USOE	T524	84.173a	Preschool Special Educ IDEA	H173A130092	2,279,772	2,279,772	No
2014	PED	USOR	T613	84.177b	Indept Living Older/Blind	H177B130044	80,460	75,619	No
2014	PED	USOR	T614	84.177b	Indept Living Older/Blind	H177B140044	121,316	108,995	No
2014	PED	USOR	T714	84.187A	Rehab Supported Employment	H187A140067	98,273	-	No
2014	PED	USOR	T644	84.265a	Rehab Inservice	H265A100043	43,237	-	No
2014	PED	USOE	T293	84.323a	State Improvement Grant-IDEA	H323A120022	504,634	504,634	No
2014	PED	USOE	T294	84.323a	State Improvement Grant-IDEA	H323A120022	112,640	-	No
2014	PED	USOR	T654	84.418	Promise Grant (Aspire)	H418P130009	814,902	119,833	No
2014	PED	USOE	T107	12.901	Star Talk Chinese	H98230-12-1-0035	94,788	94,788	No

Schedule of Expenditures of Federal Expenditures by Detail Award
Education
For the Year Ended June 30, 2014

Fiscal Year	Agency Name	Divison Name	AccountingID	CFDA	GrantName	AwardNumber	ExpendedTotal	PassThroughAmt	"Yes" or "No" ReceivedAsSubgrant
2014	PED	USOE	T108	12.901	Star Talk Portegese	H98230-13-1-0096	98,624	98,624	No
2014	PED	USOE	T100	12.901	Star Talk Rocky Mtn Immersion	H98230-14-1-0058	33,438	10,224	No
2014	PED	USOE	T109	12.901	Star Talk	H98230-14-1-0243	33,568	33,568	No
2014	PED	USOE	T830	Reimb	Education Statistics (reimb)	NCES	9,810	-	No
2014	PED	USOE	T831	Reimb	Education Statistics (reimb)	NCES	3,417	-	No
2014	PED	USOE	T832	Reimb	Education Statistics (reimb)	NCES	30,430	-	No
2014	PED	USOE	T833	Reimb	Education Statistics (reimb)	NCES	97,071	-	No
2014	PED	USOE	T834	Reimb	Education Statistics (reimb)	NCES	985	-	No
2014	PED	USOE	T9K1	84.384A	ARRA Utah Data Alliance	R384A100056	1,993,467	1,105	No
2014	PED	USOE	T082	84.010a	Title I Grants to LEA	S010A110044	1,621,358	1,586,657	No
2014	PED	USOE	T083	84.010a	Title I Grants to LEA	S010A120044	46,901,640	46,316,307	No
2014	PED	USOE	T084	84.010a	Title I Grants to LEA	S010A130044	36,645,641	36,374,053	No
2014	PED	USOE	T152	84.011a	NCLB-Migrant Education	S011A110045	648,535	644,048	No
2014	PED	USOE	T153	84.011a	NCLB-Migrant Education	S011A120045	1,332,316	1,215,040	No
2014	PED	USOE	T154	84.011a	NCLB-Migrant Education	S011A130045	244,871	231,274	No
2014	PED	USOE	T132	84.013a	Title I Neglected and Delinquent	S013A110044	386,233	376,059	No
2014	PED	USOE	T133	84.013a	Title I Neglected and Delinquent	S013A120044	621,026	527,147	No
2014	PED	USOE	T134	84.013a	Title I Neglected and Delinquent	S013A130044	12,437	12,286	No
2014	PED	USOE	T163	84.144F	NCLB-Migrant Education-Coordination	S144F120045	47,521	3,000	No
2014	PED	USOE	T164	84.144F	NCLB-Migrant Education-Coordination	S144F130045	36,682	-	No
2014	PED	USOE	T282	84.196a	McKinney Vento Homeless Children	S196A110046	30,202	28,917	No
2014	PED	USOE	T283	84.196a	McKinney Vento Homeless Children	S196A120046	154,973	91,519	No
2014	PED	USOE	T284	84.196a	McKinney Vento Homeless Children	S196A130046	219,228	218,806	No
2014	PED	USOE	T602	84.287c	After School 21st Cnt.Learning Center	S287C110045	611,973	580,736	No
2014	PED	USOE	T603	84.287c	After School 21st Cnt.Learning Center	S287C120045	3,999,956	3,873,404	No
2014	PED	USOE	T604	84.287c	After School 21st Cnt.Learning Center	S287C130045	1,768,172	1,668,404	No
2014	PED	USOE	T243	84.358B	Rural Education Achievement Program	S358B120044	64,141	64,141	No
2014	PED	USOE	T244	84.358B	Rural Education Achievement Program	S358B130044	61,486	61,486	No
2014	PED	USOE	T732	84.365a	English Language Acq-Formula	S365A110044	154,308	153,190	No
2014	PED	USOE	T733	84.365a	English Language Acq-Formula	S365A120044	1,943,789	1,785,833	No
2014	PED	USOE	T734	84.365a	English Language Acq-Formula	S365A130044	2,135,272	2,041,815	No
2014	PED	USOE	T062	84.366b	Math and Science Partnerships	S366B110045	197,191	148,271	No
2014	PED	USOE	T063	84.366b	Math and Science Partnerships	S366B120045	558,135	419,160	No
2014	PED	USOE	T064	84.366b	Math and Science Partnerships	S366B130045	585,709	443,534	No
2014	PED	USOE	T742	84.367a	Improving Teacher Quality-State	S367A110042	987,966	856,790	No
2014	PED	USOE	T752	84.367a	Transfer Title II to Title I	S367A110042	127,047	127,047	No
2014	PED	USOE	T743	84.367a	Improving Teacher Quality-State	S367A120042	8,981,993	8,862,322	No
2014	PED	USOE	T753	84.367a	Transfer Title II to Title I	S367A120042	123,356	123,356	No
2014	PED	USOE	T744	84.367a	Improving Teacher Quality-State	S367A130042	7,033,907	6,716,162	No

Schedule of Expenditures of Federal Expenditures by Detail Award
Education
For the Year Ended June 30, 2014

Fiscal Year	Agency Name	Divison Name	AccountingID	CFDA	GrantName	AwardNumber	ExpendedTotal	PassThroughAmt	"Yes" or "No" ReceivedAsSubgrant
2014	PED	USOE	T762	84.369a	State Assessments	S369A110046	291,149	-	No
2014	PED	USOE	T763	84.369a	State Assessments	S369A120046	1,905,535	-	No
2014	PED	USOE	T764	84.369a	State Assessments	S369A130046	813,961	-	No
2014	PED	USOE	T122	84.377A	School Improvement Grants	S377A110045	2,009,019	1,993,402	No
2014	PED	USOE	T123	84.377A	School Improvement Grants	S377A120045	690,926	583,817	No
2014	PED	USOE	T124	84.377A	School Improvement Grants	S377A130045	61,408	-	No
2014	PED	USOE	T9F9	84.388A	School Improvement Grants	S388A090045	6,127,128	6,070,244	No
2014	PED	USOR	T663	Reimb	Social Security	SSA	115,666	-	No
2014	PED	USOR	T664	Reimb	Social Security	SSA	186,414	-	No
2014	PED	USOE	T332	84.002a	Adult Education	V002A110045	51,959	51,017	No
2014	PED	USOE	T333	84.002a	Adult Education	V002A120045	680,233	461,728	No
2014	PED	USOE	T334	84.002a	Adult Education	V002A130045	2,124,229	1,853,404	No
2014	PED	USOE	T202	84.048a	Career and Tech Education	V048A110044	7,543	-	No
2014	PED	USOE	T212	84.048a	Career and Tech Education	V048A110044	167,922	(15,045)	No
2014	PED	USOE	T203	84.048a	Career and Tech Education	V048A120044	470,616	-	No
2014	PED	USOE	T213	84.048a	Career and Tech Education	V048A120044	5,270,879	2,493,421	No
2014	PED	USOE	T204	84.048a	Career and Tech Education	V048A130044	265,966	-	No
2014	PED	USOE	T214	84.048a	Career and Tech Education	V048A130044	5,283,261	2,781,173	No
2014	PED	USOE	T222	84.051C	Promoting Rigorous Career and Technical Educati	V051C100005-011	40,585	-	No
2014	PED	USOE	T223	84.051C	Promoting Rigorous Career and Technical Educati	V051C100005-012	228,193	102,032	No
2014	PED	USOE	T224	84.051C	Promoting Rigorous Career and Technical Educati	V051C100005-013	1,620	-	No
2014	PED	USOR	T694	96.008	Utah Work Incentive Project	WIP13050311-01-00	94,221	-	No
						Total Expenditures	479,271,343.90	397,520,544.00	

Schedule of Expenditures of Federal Expenditures by Detail Award
Education
For the Year Ended June 30, 2014

Fiscal Year	Agency Name	Divison Name	AccountingID	CFDA	GrantName	AwardNumber	ExpendedTotal	PassThroughAmt	"Yes" or "No" ReceivedAsSubgrant

Numbers used for the above
029999372

Revenues are the 3000 series of revenue source codes plus 2933 and 2937 for federal revenue you

Tab 5 Item 2 Detail of Federal Funds Expended by Department

Schedule of Expenditures of Federal Expenditures by Detail Award
Education
For the Year Ended June 30, 2014

Fiscal Year	Agency Name	Divison Name	AccountingID	CFDA	GrantName	AwardNumber	ExpendedTotal	PassThroughAmt	"Yes" or "No" ReceivedAsSubgrant
2014	PED	USOE	T46 50121	10.553	School Breakfast Program	Various	18,875,132	18,875,132	No
2014	PED	USOE	T804,4055	10.555	National School Lunch Program - Commodities	In-kind Commodities	14,515,266	14,515,266	No
2014	PED	USOE	T46 50122,3,4	10.555	Cash Assistance	Various	94,643,282	94,599,836	No
2015	PED	USOE	T46/50111	10.556	Special Milk Program	Various	71,848	71,848	No
2014	PED	USOE	T46 50131	10.558	Child and Adult Care Food Program	Various	25,481,202	24,676,103	No
2014	PED	USOE	T46 50132	10.558	Child and Adult Care Food Program	Various	37,680	37,680	No
2014	PED	USOE	T49	10.558	Child and Adult Care Food Program	Various	708,433	695,754	No
2014	PED	USOE	T47	10.558	Child and Adult Care Food Program	Various	1,881,419	1,776,845	No
2014	PED	USOE	T46 50141,2,3,4,5	10.559	Summer Food Service Program	Various	2,157,202	1,948,044	No
2014	PED	USOE	T50	10.560	Meal Pattern TA Funds	Various	51,159	-	No
2014	PED	USOE	T40	10.560	State Admin Expenses (SAE)	Various	1,910,629	-	No
2014	PED	USOE	T39, T38	10.568	Emerg. Food Assist. Prog.	Various	503,700	557,506	No
2014	PED	USOE	T804,4055	10.569	Emerg. Food Assist. Prog. -Commodities	In-kind Commodities	3,732,259	3,732,259	No
2014	PED	USOE	T41	10.574	Team Nutrition	Various	1,000		No
2014	PED	USOE	T143	10.579	CNP Direct Certification Enhancement	12108UT000L4303	44,000	-	No
2014	PED	USOE	T42,T43	10.579	Direct Certification/SBP Exp Grant	Various	363,683	360,502	No
2014	PED	USOE	T48	10.582	Fresh Fruit and Vegetable Program	Various	2,372,656	2,372,656	No
			Department of the Interior - United States Department of Agriculture				167,350,550	164,219,431	
2014	PED	USOE	T107	12.901	Star Talk Chinese	H98230-12-1-0035	94,788	94,788	No
2014	PED	USOE	T108	12.901	Star Talk Portegese	H98230-13-1-0096	98,624	98,624	No
2014	PED	USOE	T100	12.901	Star Talk Rocky Mtn Immersion	H98230-14-1-0058	33,438	10,224	No
2014	PED	USOE	T109	12.901	Star Talk	H98230-14-1-0243	33,568	33,568	No
			United State National Security Agency				260,418	237,204	
2014	PED	USOR	T672	96.001	Disibility Determination Services	DDS	-25	-	No
2014	PED	USOR	T673	96.001	Disibility Determination Services	DDS	3,098,648	-	No
2014	PED	USOR	T674	96.001	Disibility Determination Services	DDS	8,933,646	-	No
2014	PED	USOR	T694	96.008	Utah Work Incentive Project	WIP13050311-01-00	94,221	-	No
	PED	USOR	T663	Reimb	Social Security	SSA	115,666	-	No
	PED	USOR	T664	Reimb	Social Security	SSA	186,414	-	No
			Social Security Administration				12,428,570	0	
2014	PED	USOE	T332	84.002a	Adult Education	V002A110045	51,959	51,017	No
2014	PED	USOE	T333	84.002a	Adult Education	V002A120045	680,233	461,728	No
2014	PED	USOE	T334	84.002a	Adult Education	V002A130045	2,124,229	1,853,404	No
2014	PED	USOE	T082	84.010a	Title I Grants to LEA	S010A110044	1,621,358	1,586,657	No
2014	PED	USOE	T083	84.010a	Title I Grants to LEA	S010A120044	46,901,640	46,316,307	No
2014	PED	USOE	T084	84.010a	Title I Grants to LEA	S010A130044	36,645,641	36,374,053	No

Schedule of Expenditures of Federal Expenditures by Detail Award
Education
For the Year Ended June 30, 2014

Fiscal Year	Agency Name	Divison Name	AccountingID	CFDA	GrantName	AwardNumber	ExpendedTotal	PassThroughAmt	"Yes" or "No" ReceivedAsSubgrant
2014	PED	USOE	T152	84.011a	NCLB-Migrant Education	S011A110045	648,535	644,048	No
2014	PED	USOE	T153	84.011a	NCLB-Migrant Education	S011A120045	1,332,316	1,215,040	No
2014	PED	USOE	T154	84.011a	NCLB-Migrant Education	S011A130045	244,871	231,274	No
2014	PED	USOE	T132	84.013a	Title I Neglected and Delinquent	S013A110044	386,233	376,059	No
2014	PED	USOE	T133	84.013a	Title I Neglected and Delinquent	S013A120044	621,026	527,147	No
2014	PED	USOE	T134	84.013a	Title I Neglected and Delinquent	S013A130044	12,437	12,286	No
2014	PED	USOE	T192	84.027a	IDEA Disabilities Educ Act	H027A110059	2,474,281	1,965,463	No
2014	PED	USOE	T193	84.027a	IDEA Disabilities Educ Act	H027A120059	36,189,100	33,724,318	No
2014	PED	USOE	T194	84.027a	IDEA Disabilities Educ Act	H027A130170	63,242,125	60,997,715	No
2014	PED	USOE	T202	84.048a	Career and Tech Education	V048A110044	7,543	-	No
2014	PED	USOE	T212	84.048a	Career and Tech Education	V048A110044	167,922	(15,045)	No
2014	PED	USOE	T203	84.048a	Career and Tech Education	V048A120044	470,616	-	No
2014	PED	USOE	T213	84.048a	Career and Tech Education	V048A120044	5,270,879	2,493,421	No
2014	PED	USOE	T204	84.048a	Career and Tech Education	V048A130044	265,966	-	No
2014	PED	USOE	T214	84.048a	Career and Tech Education	V048A130044	5,283,261	2,781,173	No
2014	PED	USOE	T222	84.051C	Promoting Rigorous Career and Technical Educati	V051C100005-011	40,585	-	No
2014	PED	USOE	T223	84.051C	Promoting Rigorous Career and Technical Educati	V051C100005-012	228,193	102,032	No
2014	PED	USOE	T224	84.051C	Promoting Rigorous Career and Technical Educati	V051C100005-013	1,620	-	No
2014	PED	USOR	T622	84.126a	Rehab Basic Support Grant	H126A120066	556,088	-	No
2014	PED	USOR	T623	84.126a	Rehab Basic Support Grant	H126A130066	8,447,448	1,616	No
2014	PED	USOR	T624	84.126a	Rehab Basic Support Grant	H126A140066	36,112,419	68,144	No
2014	PED	USOE	T163	84.144F	NCLB-Migrant Education-Coordination	S144F120045	47,521	3,000	No
2014	PED	USOE	T164	84.144F	NCLB-Migrant Education-Coordination	S144F130045	36,682	-	No
2014	PED	USOR	T633	84.169a	Indept Living	H169A130065	33,244	33,244	No
2014	PED	USOR	T634	84.169a	Indept Living	H169A140065	259,202	259,202	No
2014	PED	USOE	T522	84.173a	Preschool Special Educ IDEA	H173A110092	77,095	77,095	No
2014	PED	USOE	T523	84.173a	Preschool Special Educ IDEA	H173A120092	921,197	921,197	No
2014	PED	USOE	T524	84.173a	Preschool Special Educ IDEA	H173A130092	2,279,772	2,279,772	No
2014	PED	USOR	T613	84.177b	Indept Living Older/Blind	H177B130044	80,460	75,619	No
2014	PED	USOR	T614	84.177b	Indept Living Older/Blind	H177B140044	121,316	108,995	No
2014	PED	USOR	T714	84.187A	Rehab Supported Employment	H187A140067	98,273	-	No
2014	PED	USOE	T282	84.196a	McKinney Vento Homeless Children	S196A110046	30,202	28,917	No
2014	PED	USOE	T283	84.196a	McKinney Vento Homeless Children	S196A120046	154,973	91,519	No
2014	PED	USOE	T284	84.196a	McKinney Vento Homeless Children	S196A130046	219,228	218,806	No
2014	PED	USOR	T644	84.265a	Rehab Inservice	H265A100043	43,237	-	No
2014	PED	USOE	T602	84.287c	After School 21st Cnt.Learning Center	S287C110045	611,973	580,736	No
2014	PED	USOE	T603	84.287c	After School 21st Cnt.Learning Center	S287C120045	3,999,956	3,873,404	No
2014	PED	USOE	T604	84.287c	After School 21st Cnt.Learning Center	S287C130045	1,768,172	1,668,404	No
2014	PED	USOE	T293	84.323a	State Improvement Grant-IDEA	H323A120022	504,634	504,634	No

Schedule of Expenditures of Federal Expenditures by Detail Award
Education
For the Year Ended June 30, 2014

Fiscal Year	Agency Name	Divison Name	AccountingID	CFDA	GrantName	AwardNumber	ExpendedTotal	PassThroughAmt	"Yes" or "No" ReceivedAsSubgrant
2014	PED	USOE	T294	84.323a	State Improvement Grant-IDEA	H323A120022	112,640	-	No
2014	PED	USOE	T243	84.358B	Rural Education Achievement Program	S358B120044	64,141	64,141	No
2014	PED	USOE	T244	84.358B	Rural Education Achievement Program	S358B130044	61,486	61,486	No
2014	PED	USOE	T732	84.365a	English Language Acq-Formula	S365A110044	154,308	153,190	No
2014	PED	USOE	T733	84.365a	English Language Acq-Formula	S365A120044	1,943,789	1,785,833	No
2014	PED	USOE	T734	84.365a	English Language Acq-Formula	S365A130044	2,135,272	2,041,815	No
2014	PED	USOE	T062	84.366b	Math and Science Partnerships	S366B110045	197,191	148,271	No
2014	PED	USOE	T063	84.366b	Math and Science Partnerships	S366B120045	558,135	419,160	No
2014	PED	USOE	T064	84.366b	Math and Science Partnerships	S366B130045	585,709	443,534	No
2014	PED	USOE	T742	84.367a	Improving Teacher Quality-State	S367A110042	987,966	856,790	No
2014	PED	USOE	T752	84.367a	Transfer Title II to Title I	S367A110042	127,047	127,047	No
2014	PED	USOE	T743	84.367a	Improving Teacher Quality-State	S367A120042	8,981,993	8,862,322	No
2014	PED	USOE	T753	84.367a	Transfer Title II to Title I	S367A120042	123,356	123,356	No
2014	PED	USOE	T744	84.367a	Improving Teacher Quality-State	S367A130042	7,033,907	6,716,162	No
2014	PED	USOE	T762	84.369a	State Assessments	S369A110046	291,149	-	No
2014	PED	USOE	T763	84.369a	State Assessments	S369A120046	1,905,535	-	No
2014	PED	USOE	T764	84.369a	State Assessments	S369A130046	813,961	-	No
2014	PED	USOE	T122	84.377A	School Improvement Grants	S377A110045	2,009,019	1,993,402	No
2014	PED	USOE	T123	84.377A	School Improvement Grants	S377A120045	690,926	583,817	No
2014	PED	USOE	T124	84.377A	School Improvement Grants	S377A130045	61,408	-	No
2014	PED	USOE	T9K1	84.384A	ARRA Utah Data Alliance	R384A100056	1,993,467	1,105	No
2014	PED	USOE	T9F9	84.388A	School Improvement Grants	S388A090045	6,127,128	6,070,244	No
	PED	USOR	T654	84.418	Promise Grant (Aspire)	H418P130009	814,902	119,833	No
2014	PED	USOE	T830	Reimb	Education Statistics (reimb)	NCES	9,810	-	No
2014	PED	USOE	T831	Reimb	Education Statistics (reimb)	NCES	3,417	-	No
2014	PED	USOE	T832	Reimb	Education Statistics (reimb)	NCES	30,430	-	No
2014	PED	USOE	T833	Reimb	Education Statistics (reimb)	NCES	97,071	-	No
2014	PED	USOE	T834	Reimb	Education Statistics (reimb)	NCES	985	-	No
			United States Department of Education				299,231,806	233,063,909	

Total Expenditures	479,271,343.90	397,520,544.00

Schedule of Expenditures of Federal Expenditures by Detail Award
Education
For the Year Ended June 30, 2014

Fiscal Year	Agency Name	Divison Name	AccountingID	CFDA	GrantName	AwardNumber	ExpendedTotal	PassThroughAmt	"Yes" or "No" ReceivedAsSubgrant

Numbers used for the above
029999372

Revenues are the 3000 series of revenue source codes plus 2933 and 2937 for federal revenue you