



To: Members of the Utah State Board of Education
From: Jennifer Lambert, Executive Director
Utah State Charter School Board
Date: September 26, 2022
Re: Carryforward Spend Plan Development Considerations

Recognizing development of a carryforward spend plan would be required, the Utah State Charter School Board (SCSB) staff worked with Financial Operations staff to review past and current spending trends and identify unspent amounts and what of those amounts are obligated or encumbered in each of the seven major programs under the SCSB.

SCSB staff then develops proposed carry forward spend plans based on the following principles and considerations.

1. Legislative requirements governing each program dictate allowable uses of the funds. For the majority of SCSB funds and with many of the programs, there is very little flexibility in how the funds can be spent. For example, start-up grants (the largest carry forward balance) can only be used for grants “to provide grants to charter schools to pay for expenses for the planning and implementation of a charter school.” (Utah Code 53F-2-705)
2. Expenditures align to the mission, vision, and values of the SCSB.
 - Mission: Advancing choice, innovation, and student success through rigorous authorizing and supportive oversight
 - Vision: Every student has access to an excellent education that meets their unique learning needs
3. Current SCSB goals and priorities are prioritized.
4. On-going funds used for on-going needs; carry forward funds used for one-time needs.

SCSB staff then presents proposals to an SCSB committee for review and adjustment as needed. The final carry forward plan is then submitted to the full SCSB board for further review and approval. Due to the timing of receiving the financial data and when the USBE and the SCSB meet, the SCSB carry forward plan is submitted to USBE prior to it being reviewed and approved by the SCSB board. As such, the carry forward plan submitted to USBE is more general until the more specific plans are approved by the SCSB board.